

CITY OF JOHANNESBURG

**DRAFT MEDIUM-TERM BUDGET
2021/22 TO 2023/24**

MARCH 2021

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Abbreviations and Acronyms

ALCO	Assets and Liabilities Committee
Budget Lekgotla	A planning forum aimed at identifying key spending priorities for the City for a specific planning cycle.
BSC	Budget Steering Committee
BRT	Bus Rapid Transit, a project initiated to improve public transport within the City.
CAPEX	Capital expenditure, spending on municipal assets such as land, buildings, roads, etc.
CFO	Chief Financial Officer
CIF	Capital Investment Framework
CIMS	Capital Investment Management System, a system used to prioritise capital projects in the City
CM	City Manager
CoJ	City of Johannesburg
CPI	Consumer Price Index.
DED	Department of Economic Development, one of the City's core departments
DMTN	Domestic Medium-Term Note.
DoRA	Division of Revenue Act
EM	Executive Mayor
ESP	Expanded Social Package
FBE	Free basic electricity
FBS	Free basic services
FBW	Free basic water
GAAP	Generally Accepted Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognised Accounting Practice
GDS	Growth and Development Strategy, the City's long- term strategy for development.
GDP	Gross domestic product
GMS	Growth Management Strategy, the City's strategy for the management of growth within the City.
HSDG	Human Settlement Development Grant
IBT	Inclining Block Tariff
IDP	Integrated Development Plan, a strategic document detailing the City's medium- term plan for development.
IGR	Intergovernmental relations
Kl	kiloliter
Km	kilometer
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local economic development
MEs	Municipal entities, companies in which the City is the sole shareholder, established to provide services to residents on behalf of the City.

MBRR	Municipal Budgeting and Reporting Regulations
MFMA	Municipal Finance Management Act, Act 56 of 2003, legislation providing a framework for financial management in local government
MIG	Municipal Infrastructure Grant
MMC	Member of the Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act, Act 32 of 2000
MTB	Medium Term Budget, a three-year financial plan of a municipality
MTEF	Medium- term Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non- governmental organisations
NT	National Treasury of South Africa
OPEX	Operating expenditure, spending on the day to day operational activities such as salaries and wages, repairs and maintenance, general expenses
PBO	Public benefit organisations
PMS	Performance Management System
PPP	Public- Private Partnerships
RSC	Regional Services Council
SA	South Africa
SALGA	South African Local Government Association
SARB	South African Reserve Bank
SDBIP	Service Delivery and Budget Implementation Plan, a detailed plan containing quarterly performance targets and monthly budget estimates
SMME	Small, Micro and Medium Enterprises
VOTE	Segments (Departments/Municipal Entities/Programmes) into which a budget is divided for the appropriation of funds

List of Votes

Economic Development
Environment and Infrastructure
Transport Department
Community Development
Health
Social Development
Group Forensic Investigation Services
Ombudsman
City Manager
Speaker: Legislative Arm of Council
Group Information Communication Technology
Group Finance
Group Corporate and Shared Services
Housing
Development Planning
Public Safety
Municipal Entities Accounts
City Power
Johannesburg Water
Pikitup
Johannesburg Roads Agency
Metrobus
Johannesburg Parks and Zoo
Johannesburg Development Agency
Johannesburg Property Company
Metropolitan Trading Company
Joburg Market
Johannesburg Social Housing Company
Joburg City Theatres

Purpose

The purpose of this document is to submit the 2020/21 Medium Term Budget for information and consultation.

The Budget has been compiled within the framework of the Municipal Financial Management Act (MFMA), Municipal Budget and Reporting Regulations (MBRR).

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE SUMMARY

It is almost a year since the national declaration by the President of the Republic of COVID-19 as a pandemic, and the world is yet to experience the devastating effect of this disaster. Promising innovations in the areas of technology and biomedical fields are starting to yield the required outcomes. However, the world remains vulnerable to social ills such as inequalities, poverty and devastating effects of stagnant growth. The pandemic is arriving at economies that were already fragile, in a world that was dominated by inequalities, and in an environment where the economies were failing to sustain the livelihood of their citizen. Economic growth remains a challenge especially in the areas of youth empowerment, and gender emancipation. South Africa's response has been to contain the debilitating effect of the pandemic, strengthen the response of the public health system, and build a social net for the most fragile. Economic recovery remains a focus of the current resource allocation framework, and the City therefore seek to maximise the impact of infrastructure investment and focus on few areas with a view of creating long terms social and economic upliftment. Likewise national and provincial governments have identified future cities to improve development legacy. The City is adopting an aggressive approach of combining programmes spatially with a view of magnifying impact building on programmes previously implemented.

GDS 2040 set the foundations of our programmes and the Government of Local Unity drives the implementation process as part of the strategic agenda to improve the lived experience of residence of Johannesburg. The IDP and the Budget become instrument of transforming these visions into reality in the short to medium term. The City remains committed to the eradication of poverty, upliftment of the economy and the vulnerable, social inclusion and placing the City at international level. With the proposed resources, the City seeks to enhance its pace in service delivery, deal decisively with public perceptions, and promote adequate service delivery standards.

At administrative level, the resource allocation process has been guided by the accelerated service delivery model. It has been observed that there has been a gradual deterioration of service delivery that needs to be arrested, especially in potholes, query resolution, repairs and maintenance, increasing elements of informality, lawlessness, and infrastructure backlog. While some of these challenges will require time to perfect, the City recognizes that the resident of Johannesburg is becoming impatient and is rising to that call. One of the major challenges is creating alignment in the governance structures of the City, for example entities are established as agent of service delivery, regionalization seeks to extend the presence of the City within its communities. Issues of alignment had been creating disjuncture between the two, and the City is closing gap in that area. Furthermore, the Cities' entities are being progressively empowered to lead in their areas in query resolution. Additionally, management is ramping up oversight capacity in governance- oriented department to strengthen programme implementation capacity, improve oversight and develop the capacity of early detection of the problems. The issue of unequal service delivery experiences within the same municipality is being dealt with including the decay of certain regions.

The nature of service delivery pressures has not changed much per region, however, by the City's own admission not much feedback had been given to communities. Beside resources, there are intergovernmental processes, service standards level, and demarcation or regional issues that play itself in service delivery. Where necessary communities should be empowered accordingly as part of managing their expectations and reducing vulnerability. The City remain focused on service delivery, and its major challenges remain improvement of services and economic infrastructure, housing, social cohesion and improving the lived experience in Johannesburg. With improved leadership we just hope to achieve such goals.

In finalizing this budget, the City has entered into a compact with its management that this time it will not fail the residents of the City, it has re-organised its presence, and continues to strengthen what it knows is working. The City has further interrogated itself to test its relevance in future - the City remains a hub of economic development, of industrial activity, and a contributor to the country's gross domestic product. And therefore, it need to maintain that reputation. Underspensing by departments and entities of the very little resources available remains a problem and cannot be justified to the poor especially where government had made available grants for that purpose. Poverty and informality degrade people, it strips people their dignity, results in hopelessness and should be dealt at with all costs. Opportunities for the young are created in all forms to build future cities. It is in this context that as Johannesburg is embracing the smart cities' concept. Joburg+ is re-energised to deal with perceptions of lawlessness in the City, crime and vandalism of public property. For a long time, the City has been confronted with perceptions of aging fleet, and illegal dumping. Foundation to resolve some of these problem in the 2020/21 adjustment budget are being ramped up to increase visibility. Land invasion and vandalism of public infrastructure in all forms need to stop and cannot be justified.

The COVID-19 pandemic poses challenges particularly in the area of revenue generation and cost containment. There has been a loss of revenue from rental of municipal facilities and property rates collection, reduced revenue consumption for water and electricity, contracting economy on household disposable income level and ability to pay for municipal services , pressure on collection levels, indirect impact of lockdown regulations on revenue raising ability and increased revenue foregone in providing indigency support and relief measures to customers. The tariffs have been reviewed to balance sustainability and affordability. The City remains very sensitive to the kind of environment our rate payers find themselves in. On the other side due to increased demand of debt worldwide by government, pricing of new debt is becoming expensive. Additional pressures are experienced on municipal expenditure, sustaining the support that is part of containing the spread of COVID -19, the frequency of service provision in informal settlements and delays in project implementation. In spite of these challenges, efforts are made to ensure that the City emerge victorious.

Electricity provision remains the country's major challenge, and the City is no different. Instability of electricity in this kind of environment further exacerbate the situation especially for businesses that are ailing. The private sector had not utilized much of the government packaged support based on required recovery lag, and if there are structural challenges such as labour and electricity, then the challenge of unemployment is compounded. The City will do all what is within its power to contain these kinds of challenges.

The City continues to be committed to aggressive service delivery, enhancing and reviving economic nodes and precincts, aiming at improving its service standard levels, responsive to the challenges facing youth, gender, and economic development, de-risking the unemployed and creating opportunities, and improving the stature of the organization locally and internationally. Old age homes and hostels need to modernize to align to the kind of citizen envisage. Few nodes will be added in our programmes as part of a conscious effort in reviving spatially certain regions within the City while effort to sustain the previous program is not spared. The City is responsive to any form of gender-based violence and programmes have been conceptualized as part of the immediate response to creating foundations of modern society based on principles of equality. The ‘new normal’ also mean new ways of doing things with emphasis of alternative work platform and protecting the vulnerable members. The budget proposals remain responsive to all dimensions, including interest of partners. The programs proposed seek to improve the lived experience of Johannesburg residences, put relevance of the digital and information age to residents, responds to the neglected areas of the society, and develop the necessary organizational capability.

1.2 OPERATING BUDGET FRAMEWORK

The proposed operating revenue budget is approximately R65.4 billion and the operating expenditure budget is totalling R65 billion for the 2021/22 financial year. Revenue is increasing by 7.1% and expenditure by 6.7% over the 2020/21 financial year. The table below sets out the Medium-Term Revenue and Expenditure Budget for the 2021/22 - 2023/24 financial years.

	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	%	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Revenue	61 025 717	65 368 995	7.1%	69 210 667	73 202 530
Internal revenue	8 444 237	8 762 070	3.8%	9 160 498	9 562 270
Expenditure	69 469 954	74 131 065	6.7%	78 371 165	82 764 800
Internal expenditure	60 921 510	64 976 026	6.7%	68 189 611	71 786 422
	8 444 237	8 762 070	3.8%	9 160 498	9 562 270
	69 365 746	73 738 096	6.3%	77 350 109	81 348 692
Surplus (Deficit)	104 208	392 968		1 021 056	1 416 107
Taxation	72 256	69 283	-4.1%	255 804	395 287
Surplus (Deficit) for the year	31 952	323 685		765 252	1 020 820
Capital grants and contributions	3 378 915	2 560 229		3 176 769	3 330 036
Surplus (Deficit) for the year including capital grants and contributions	3 410 867	2 883 914		3 942 021	4 350 856

The City is budgeting for a surplus (before taxation and capital grants) of R393 million for 2021/22. The surplus will be applied towards the City’s working capital and funding of capital investment.

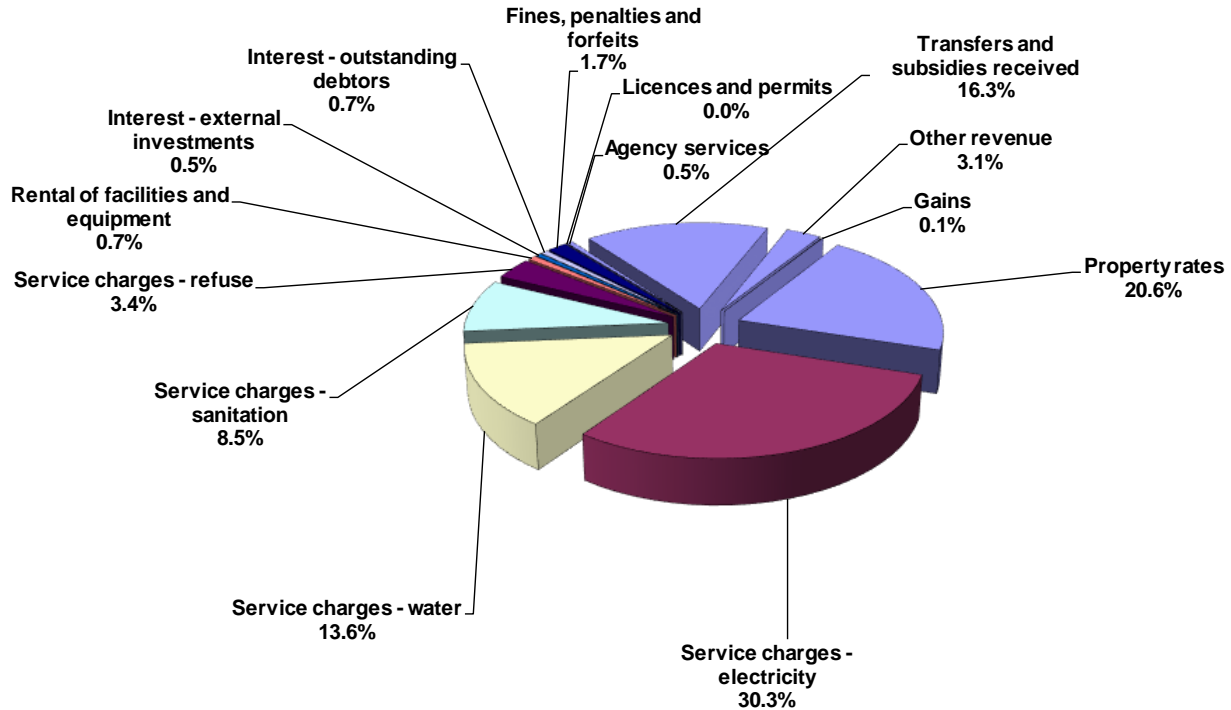
Revenue Analysis

In 2020/21, the direct revenues were budgeted at R61 billion with revenue estimated to be R65.4 billion in 2021/22.

Revenue	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	%	Estimate 2022/23 R million	Estimate 2023/24 R million
Property rates	13 215	13 479	2.0%	14 072	14 706
Service charges - electricity	17 178	19 783	15.2%	22 008	24 171
Service charges - water	8 342	8 909	6.8%	9 301	9 719
Service charges - sanitation	5 192	5 545	6.8%	5 789	6 049
Service charges - refuse	2 129	2 221	4.3%	2 318	2 423
Rental of facilities and equipment	461	487	5.7%	508	531
Interest - external investments	317	331	4.3%	345	361
Interest - outstanding debtors	413	429	4.0%	447	466
Fines, penalties and forfeits	1 102	1 118	1.5%	1 167	1 220
Licences and permits	8	9	4.3%	9	10
Agency services	336	350	4.3%	365	382
Transfers and subsidies received	10 361	10 649	2.8%	10 747	10 939
Other revenue	1 940	2 027	4.5%	2 099	2 193
Gains	33	33		33	33
Total revenue	61 026	65 369	7.1%	69 211	73 203

The increase of 7.1% in total revenue is made up of the 2% increase in property rates, 15.2% in electricity revenue, 6.8% increase in water revenue, 6.8% increase in sanitation revenue, 4.3% increase in refuse, 5.7% increase in rental of facilities, 4.3% increase in interest external investments, 4% increase in interest outstanding debtors, 1.5% increase in fines, 4.3% increase in licences and permits, 4.3% increase in agency services, 2.8% increase in transfers received and 4.5% increase in other revenue.

The graph below reflects the percentages per revenue category of the total revenue of the City.



The 2021/22 revenue budget for property rates, electricity, water, sewerage and refuse amounts to R49.9 billion and it represents approximately 76.4% of the total revenue budget of R65.4 billion

The table below sets out the average tariff increases for 2021/22 - 2023/24 financial years.

Service	Base Year 2020/21	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates	4.00%	2.00%	4.40%	4.50%
Electricity	6.23%	14.59%	10.00%	10.00%
Water	6.60%	6.80%	4.40%	4.50%
Sanitation	6.60%	6.80%	4.40%	4.50%
Refuse	5.20%	4.30%	4.40%	4.50%

The proposed tariff increases in the table above are averages, i.e. some customers may pay more and others less than the average.

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Property rates: Projected property rates revenue is estimated at R13.5 billion, approximately 2% increase from the 2020/21 financial year. The increase is based on an average property rates tariff increase of 2%. The increase includes improvements made to properties, subdivisions, consolidations and new properties.

Service charges - electricity: The projected electricity revenue of R19.8 billion is a 15.2% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase for electricity of 14.59%, the strategic drive to reduce total electricity losses to a level of 24% in the 2021/22 financial year. The average bulk purchase price increase from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities) is assumed at 16.7%.

Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R14.5 billion, approximately 6.8% increase from the 2020/21 financial year. The increase is based on an average tariff increase of 6.8%, based on a proposed Rand Water tariff increase of 5.8% and an estimated population growth increase of 1%.

Service charges - refuse: The projected refuse revenue of R2.2 billion is a 4.3% increase from the 2020/21 financial year, the increase is based on a proposed average tariff increase of 4.3% and a proposed stepped tariff to ensure affordability for lower priced properties.

Rental of facilities are increasing by approximately 5.7% and is mainly due to the increase in rental housing units and the increase in revenues on leases.

Interest earned increased by R30 million in line with payment and liquidity levels of the City.

Income from fines, penalties and forfeits increased with an amount of R16.1 million or 1.5% from the 2020/21 financial year.

Operating grants are increasing by R288.1 million or 2.8% from the 2020/21 financial year.

The table below reflects the transfers and subsidies received for 2021/22 - 2023/24 financial years.

Transfers and subsidies received	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	%	Estimate 2022/23 R million	Estimate 2023/24 R million
Equitable share	5 904	5 468	-7.4%	5 933	6 080
Levy Replacement	3 683	3 921	6.5%	4 105	4 123
Finance Management	1	1	0.0%	1	1
Public Transport Network Grant: Opex	529	1 009	90.6%	452	479
EPWP	20	9	-57.0%		
Energy Efficiency and Demand Side Management Grant	9	10	11.1%	10	
Infrastructure Skills Development	7	8	7.1%	8	8
Recap of Comm Libraries Cond Grant	11	17	53.8%	17	18
Libraries Plan	10	10	5.2%	11	11
Primary Health	144	154	6.6%	164	172
HIV AIDS	27	28	2.0%	29	31
United Nations Environment Programme	15	11	-25.1%	12	12
Other	1	5		5	5
Total revenue	10 361	10 649	2.8%	10 747	10 939

Other revenue reflects an increase of R87.6 million or 4.5%.

The tariffs for minor services will mainly increase in line with estimated inflation of 4.3%.

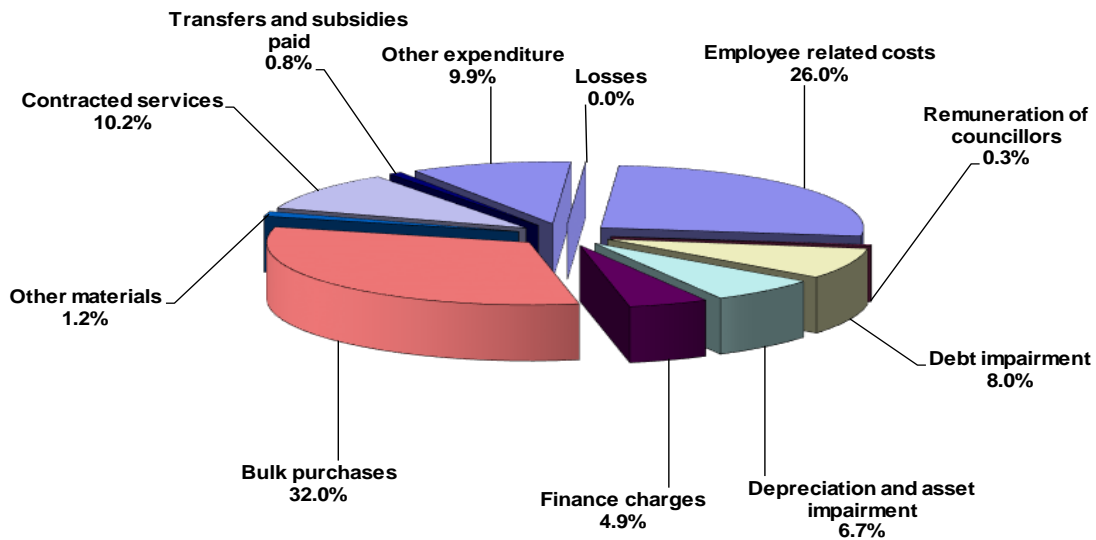
Expenditure Analysis

The City adopted the 2020/21 Adjusted Operating Budget of R60.9 billion. 2021/22 presents a budget of R65 billion, an increase of 6.7% from the 2020/21 adjusted budget.

Expenditure	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	%	Estimate 2022/23 R million	Estimate 2023/24 R million
Employee related costs	16 211	16 918	4.4%	17 662	18 457
Remuneration of councillors	177	187	5.8%	195	204
Debt impairment	5 047	5 183	2.7%	5 432	5 704
Depreciation and asset impairment	4 147	4 333	4.5%	4 583	4 788
Finance charges	3 050	3 178	4.2%	3 318	3 467
Bulk purchases	18 707	20 807	11.2%	22 148	23 645
Other materials	762	785	3.0%	817	853
Contracted services	6 352	6 646	4.6%	6 867	7 177
Transfers and subsidies paid	53	512	862.1%	535	559
Other expenditure	6 414	6 426	0.2%	6 633	6 932
Losses			-9.7%		
Total expenditure	60 922	64 976	6.7%	68 190	71 786

The increase of 6.7% in expenditure is a result of the increase in employee related cost 4.4%, remuneration of councillors 5.8%, debt impairment 2.7%, depreciation 4.5%, finance charges 4.2%, bulk purchases 11.2% (Eskom/Kelvin Power Station and Rand Water), other materials 3%, contracted services 4.6%, grants and subsidies paid increased by R459 million mainly in line with the PTNG grant revenue increase (PTNG) and other expenditure increased by 0.2%.

The graph below reflects the percentages per expenditure category of the total expenditure of the City.



Repairs and Maintenance

Repairs and maintenance as a percentage of PPE is averaging 4.6% over the medium-term budget. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. The following table is a consolidation of all the expenditures associated with repairs and maintenance:

Description R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Repairs and maintenance expenditure by Asset Class</u>					
Roads Infrastructure	860 350	831 322	848 754	886 915	926 190
Storm water Infrastructure	256 700				
Electrical Infrastructure	595 375	1 018 025	1 113 914	1 145 982	1 197 542
Water Supply Infrastructure	740 284	636 750	658 905	686 657	717 541
Sanitation Infrastructure	811 655	206 600	214 447	223 858	233 907
Solid Waste Infrastructure	8 136	469			
Information and Communication Infrastructure	15 171	455 649	480 323	501 453	524 015
Community Facilities	327 778	263 035	242 904	253 230	265 144
Heritage Assets	2 158	1 171	1 222	1 276	1 333
Other Assets	882 833	184 443	200 615	209 445	218 880
Total	4 500 440	3 597 465	3 761 084	3 908 816	4 084 552

Financial Position

The table below reflects the summary of the proposed financial position.

Financial position	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	Estimate 2022/23 R million	Estimate 2023/24 R million
Total current assets	18 271	19 459	19 086	18 448
Total non current assets	86 024	89 577	93 223	98 578
Total current liabilities	14 632	17 035	16 219	14 964
Total non current liabilities	29 056	28 510	28 658	30 278
Community wealth/equity	60 607	63 491	67 433	71 784

The projected current ratio over the medium term is projected to be above 11.:1. Cash reserves are used to fund capital investment, hence no material improvement in the current ratio.

Cash Flow

The table below reflects the summary of the proposed cash flow.

Cash flow	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	Estimate 2022/23 R million	Estimate 2023/24 R million
Net cash from (used) operating	6 092	7 885	7 945	9 267
Net cash from (used) investing	(7 765)	(10 121)	(7 385)	(8 653)
Net cash from (used) financing	1 162	1 598	(861)	157
Cash/cash equivalents at the year begin:	5 491	4 980	4 341	4 040
Cash/cash equivalents at the year end	4 980	4 341	4 040	4 811

The cash of the City is projected to be approximately R4.3 billion at the end of the 2021/22 financial year. It will be approximately R4.8 billion in the outer year. Cash reserves are applied towards capital infrastructure spending.

To achieve financial stabilisation and long-term sustainability the City has a set of parameters within which financial planning should be aligned. These key financial indicators are included in the table below.

Key Financial Indicators						
Ratios	Actual 2018/19	Adjusted Budget 2019/20	Bench-marks	Budget 2020/21	Estimate 2021/22	Estimate 2022/23
Current ratio	1.1:1	1.2:1	1.5 - 2:1	1.1:1	1.2:1	1.2:1
Solvency ratio	2.3:1	2.4:1	Above 2:1	2.4:1	2.5:1	2.6:1
Debt to Revenue ratio	40%	39%	Below 45%	39%	35%	33%
Remuneration as % of Total Operating Expenditure ratio	28.1%	26.9%	25% - 40%	26.3%	26.1%	25.9%
Repairs and Maintenance as a % of PPE ratio	3.7%	4.6%	8%	4.6%	4.6%	4.5%
Capital cost (interest and redemption) as a % of total operating expenditure	7%	8%	6% - 8%	6%	10%	8%
Net Operating Surplus Margin	4%	0%	Above 0%	0%	1%	1%
Cash / Cost coverage (days)	45.7	27.5	30 - 90 days	22.1	20.2	23.5

1.3 CAPITAL EXPENDITURE

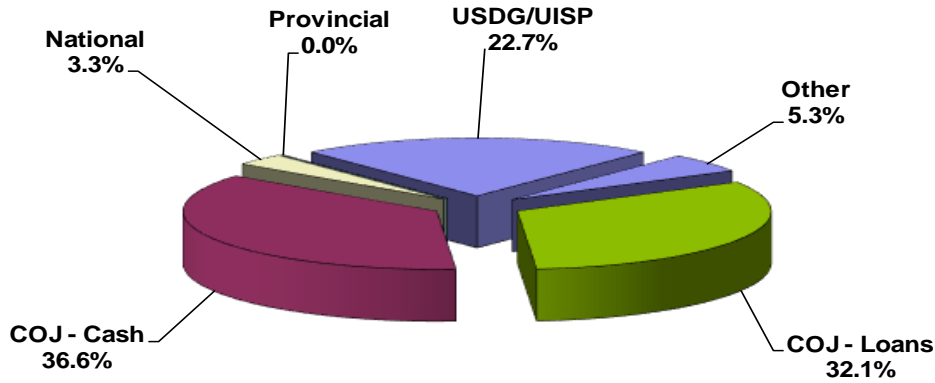
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The table below reflects the medium term capital budget over the next three years.

Funding source	Adj Bud 2020/21 R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Loan funding	3 000 000	2 632 000	2 351 000	2 394 000
CRR and surplus cash	1 620 442	3 000 000	3 072 000	3 148 999
Grants and contributions	3 378 915	2 560 229	3 176 769	3 330 036
Total	7 999 357	8 192 229	8 599 769	8 873 035

The capital budget of the City projects a spending plan of approximately R25.7 billion over the next three-year period. The capital budget for the 2021/22 financial year amounts to approximately R8.2 billion. Approximately R5.6 billion of the capital budget will be funded by the City and R2.6 billion from grants and public contributions.

Funding Sources for 2021/22



- R2.6 billion of capital will be funded from loans;
- R3 billion of capital will be funded through cash surpluses;
- R267.2 million will be funded from grants received from National (PTIS - R56.3 million, NDPG - R56.6 million, Project Preparation Grant - R80.4 million and Integrated City Development Grant - R74 million);
- R1.2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R646.4 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R433.6 million will be funded from other sources (public and bulk service contributions).

ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality’s 2021/22 budget and the MTB.

Table A1: Consolidated Budget Summary

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands					
Financial Performance					
Property rates	13 215 032	13 215 032	13 479 333	14 072 423	14 705 682
Service charges	32 423 578	32 840 434	36 456 584	39 415 901	42 361 712
Investment revenue	327 554	342 515	330 905	345 465	361 011
Transfers recognised - operational	9 923 671	10 360 533	10 648 658	10 746 700	10 939 135
Other own revenue	4 860 716	4 267 204	4 453 515	4 630 178	4 834 990
Total Revenue (excluding capital transfers and contributions)	60 750 551	61 025 717	65 368 995	69 210 667	73 202 530
Employee costs	15 982 485	16 211 052	16 917 687	17 661 835	18 456 622
Remuneration of councillors	176 716	176 716	187 015	195 245	204 031
Depreciation & asset impairment	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084
Finance charges	3 034 846	3 050 462	3 177 846	3 317 670	3 466 966
Inventory consumed and bulk purchases	21 404 070	19 469 074	21 592 754	22 964 633	24 498 746
Transfers and grants	56 852	53 248	512 293	534 833	558 900
Other expenditure	15 521 625	17 813 857	18 255 726	18 932 690	19 813 073
Total Expenditure	60 626 223	60 921 510	64 976 026	68 189 611	71 786 422
Surplus/(Deficit)	124 328	104 208	392 968	1 021 056	1 416 107
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 229 600	2 990 389	2 126 643	2 761 791	2 872 607
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	384 326	388 526	433 586	414 978	457 429
Surplus/(Deficit) for the year	2 738 254	3 483 123	2 953 197	4 197 825	4 746 143
Capital expenditure & funds sources					
Capital expenditure	7 458 560	7 999 357	8 192 229	8 599 769	8 873 035
Transfers recognised - capital	2 613 926	3 378 915	2 560 229	3 176 769	3 330 036
Borrowing	3 000 000	3 000 000	2 632 000	2 351 000	2 394 000
Internally generated funds	1 844 634	1 620 442	3 000 000	3 072 000	3 148 999
Total sources of capital funds	7 458 560	7 999 357	8 192 229	8 599 769	8 873 035
Financial position					
Total current assets	17 158 109	18 270 625	19 458 617	19 086 434	18 447 628
Total non current assets	87 714 952	86 023 950	89 577 307	93 222 636	98 578 057
Total current liabilities	14 659 110	14 631 815	17 035 076	16 218 546	14 964 159
Total non current liabilities	31 064 455	29 056 045	28 510 218	28 657 873	30 278 020
Community wealth/Equity	59 149 495	60 606 716	63 490 630	67 432 651	71 783 507
Cash flows					
Net cash from (used) operating	6 364 485	5 703 838	7 451 204	7 529 809	8 809 513
Net cash from (used) investing	-7 258 993	-7 376 729	-9 687 808	-6 970 388	-8 195 410
Net cash from (used) financing	1 161 687	1 161 714	1 597 879	-860 778	156 534
Cash/cash equivalents at the year end	6 357 986	4 979 953	4 341 228	4 039 872	4 810 510
Cash backing/surplus reconciliation					
Cash and investments available	8 579 498	6 294 260	5 349 369	4 676 278	6 717 386
Application of cash and investments	6 278 736	3 097 122	3 086 856	2 448 000	3 672 032
Balance - surplus (shortfall)	2 300 762	3 197 138	2 262 513	2 228 278	3 045 354
Asset management					
Asset register summary (WDV)	83 134 538	82 547 821	86 234 357	90 259 342	94 352 348
Depreciation	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084
Renewal and Upgrading of Existing Assets	3 826 080	4 440 145	3 952 029	4 482 064	4 753 272
Repairs and Maintenance	4 500 440	3 686 538	3 852 000	4 003 732	4 183 739

Explanatory notes to table A1: Budget Summary

1. Table A1 is a budget summary and provides an overview of the City's budget that includes all major financial components (i.e. operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus is positive over the medium term;
 - b. The capital budget is approximately R8.2 billion in 2021/22 and R8.9 billion in 2023/24;
 - c. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget;
 - d. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years; and
 - e. The cash of the City is projected to be approximately R4.3 billion at the end of the 2021/22 financial year. It will be approximately R4.8 billion in the outer year.
3. The City's cash backing / surplus reconciliation over the medium-term budget shows a positive outcome, which is an indication that the City will be able to afford its commitments over the next three years.

Table A2: Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Description R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional					
Governance and administration	23 369 046	40 121 493	40 725 321	43 031 276	44 743 738
Executive and council	166	1 473 953	1 190 554	1 413 633	1 688 372
Finance and administration	23 368 880	38 647 540	39 534 767	41 617 643	43 055 366
Community and public safety	3 116 429	1 859 543	2 014 277	2 038 392	2 105 844
Community and social services	105 788	106 861	127 341	129 284	138 937
Sport and recreation	85 290	54 162	93 581	76 255	121 387
Public safety	1 531 375	1 121 045	1 137 961	1 188 032	1 241 494
Housing	1 185 213	512 681	569 662	615 388	573 269
Health	208 763	64 794	85 732	29 433	30 757
Economic and environmental services	2 964 098	2 042 605	1 908 892	1 791 759	1 861 732
Planning and development	876 937	475 622	540 189	559 199	576 811
Road transport	2 000 661	1 565 803	1 367 471	1 231 274	1 283 575
Environmental protection	86 500	1 179	1 231	1 287	1 346
Trading services	33 914 903	19 610 194	22 479 522	24 687 560	26 945 074
Energy sources	17 703 102	17 480 945	20 258 726	22 369 051	24 522 227
Water management	8 445 470				
Waste water management	5 630 314				
Waste management	2 136 018	2 129 249	2 220 796	2 318 509	2 422 847
Other		770 798	801 212	838 449	876 177
Total Revenue - Functional	63 364 477	64 404 632	67 929 224	72 387 436	76 532 566
Expenditure - Functional					
Governance and administration	11 036 434	23 051 128	23 848 370	25 056 209	26 309 379
Executive and council	2 016 409	2 984 764	2 984 591	3 106 825	3 243 775
Finance and administration	8 917 526	19 954 786	20 748 598	21 829 279	22 940 095
Community and public safety	11 619 100	7 441 257	7 672 720	8 010 467	8 370 904
Community and social services	1 983 293	1 272 446	1 307 664	1 365 411	1 426 858
Sport and recreation	1 219 272	334 914	341 898	356 938	372 999
Public safety	5 815 666	3 128 607	3 234 160	3 376 460	3 528 398
Housing	1 387 922	1 691 261	1 736 676	1 813 077	1 894 676
Health	1 212 947	1 014 029	1 052 322	1 098 581	1 147 972
Economic and environmental services	6 054 507	3 923 109	4 517 064	4 720 439	4 932 193
Planning and development	1 509 119	971 590	1 007 484	1 051 070	1 098 333
Road transport	4 401 507	2 685 821	3 228 189	3 375 599	3 526 882
Environmental protection	143 881	265 698	281 391	293 770	306 978
Trading services	31 979 590	26 043 160	28 440 487	30 066 208	31 950 539
Energy sources	16 951 932	15 296 428	17 146 049	18 260 174	19 613 242
Water management	7 317 522	7 710 914	8 118 190	8 474 103	8 855 362
Waste water management	4 878 348	592 755	611 591	611 475	639 070
Waste management	2 831 788	2 443 063	2 564 657	2 720 456	2 842 865
Other		535 112	566 668	592 092	618 694
Total Expenditure - Functional	60 689 632	60 993 766	65 045 309	68 445 415	72 181 709
Surplus/(Deficit) for the year	2 674 845	3 410 867	2 883 914	3 942 021	4 350 856

Explanatory notes to table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The standard classification divides the municipal services into functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile "whole of government" report.

2. The total revenue on this table includes capital transfers and expenditure includes taxation.

The table below reflects the surplus/(deficit) of trading services accounts.

Description	2016/17	2017/18	2018/19	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand								
Electricity								
Revenue (incl. capital grants)	14 403	15 219	16 468	17 605	17 605	20 206	22 438	24 604
Expenditure	14 390	14 796	15 899	16 951	16 908	18 899	20 262	21 833
Surplus/(Deficit) for the year	13	423	570	654	697	1 307	2 176	2 770
% Surplus/(Deficit)	0.1%	2.8%	3.5%	3.7%	4.0%	6.5%	9.7%	11.3%
Water and Wastewater Management								
Revenue (incl. capital grants)	10 205	11 718	12 858	13 700	13 708	14 628	15 271	15 958
Expenditure	9 124	10 397	12 206	12 196	12 207	12 760	13 293	13 891
Surplus/(Deficit) for the year	1 082	1 322	652	1 504	1 501	1 868	1 978	2 067
% Surplus/(Deficit)	10.6%	11.3%	5.1%	11.0%	11.0%	12.8%	13.0%	13.0%
Waste management								
Revenue (incl. capital grants)	1 647	1 919	2 037	2 136	2 167	2 260	2 359	2 465
Expenditure	1 994	2 265	2 617	2 831	2 916	3 032	3 224	3 370
Surplus/(Deficit) for the year	-346	-347	-580	-695	-750	-772	-865	-904
% Surplus/(Deficit)	-21.0%	-18.1%	-28.4%	-32.6%	-34.6%	-34.2%	-36.7%	-36.7%

1. The electricity trading surplus is R1.3 billion, R1.7 billion and R2.1 billion over the medium.
2. The surplus on the water and wastewater management account are increasing over the medium term translating into a surplus of R2 billion, R2.2 billion and R2.8 billion for each of the respective financial years.
3. The deficit on waste management are relatively stable over the medium term from R772 million in 2021/22 to R904 million in 2023/24. The deficit of waste management is cross-subsidised by the property rates account.
4. The surpluses on the trading accounts are utilised as an internal funding source for the capital investment (asset renewal, refurbishment and the development of new asset infrastructure).

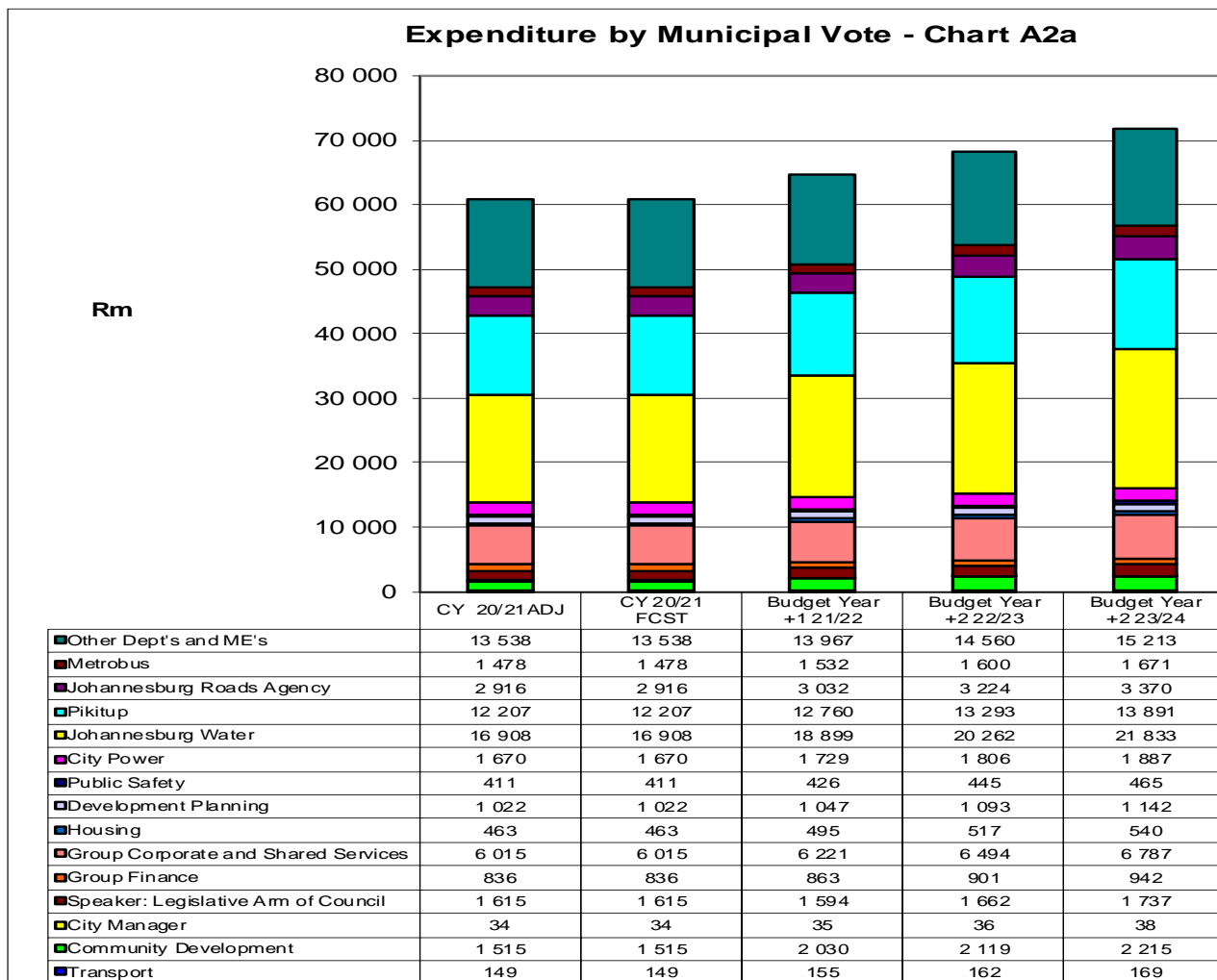
5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
Revenue by Vote					
Vote 1 - Economic Development	19 819	19 819	8 529	–	–
Vote 2 - Environment, Infrastructure and Services	86 500	85 500	67 510	49 840	40 193
Vote 3 - Transport	1 243 524	1 265 516	1 207 658	1 259 927	1 314 011
Vote 4 - Community Development	55 717	58 083	58 016	113 402	63 118
Vote 5 - Health	208 763	210 064	240 564	195 073	203 852
Vote 6 - Social Development	689	689	719	751	785
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–
Vote 9 - City Manager	166	23 000	52 491	35 000	–
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–
Vote 11 - Group Information and Communication Tech	–	–	–	–	–
Vote 12 - Group Finance	22 968 065	23 672 493	23 776 261	25 059 648	25 900 062
Vote 13 - Group Corporate and Shared Services	13 000	13 000	13 758	14 033	14 327
Vote 14 - Housing	998 749	1 470 405	1 180 722	1 443 461	1 757 557
Vote 15 - Development Planning	214 442	235 142	282 766	288 872	295 218
Vote 16 - Public Safety	1 531 375	1 493 854	1 526 807	1 593 984	1 665 711
Vote 17 - Municipal Entities Accounts	766 343	581 096	542 533	365 599	356 874
Vote 18 - City Power	17 703 102	17 710 542	20 505 946	22 638 452	24 803 751
Vote 19 - Johannesburg Water	14 075 784	14 036 013	14 760 627	15 460 537	16 074 647
Vote 20 - Pikitup	2 136 018	2 166 569	2 259 718	2 359 143	2 465 310
Vote 21 - Johannesburg Roads Agency	230 997	230 997	241 160	252 013	262 852
Vote 22 - Metrobus	98 140	74 392	97 005	101 273	105 830
Vote 23 - Johannesburg City Parks and Zoo	50 590	56 635	68 891	71 918	75 148
Vote 24 - Johannesburg Development Agency	80 353	80 353	82 596	87 531	91 470
Vote 25 - Johannesburg Property Company	84 172	81 594	85 103	88 848	92 846
Vote 26 - Metropolitan Trading Company	51 699	51 699	53 922	56 296	58 828
Vote 27 - Joburg Market	510 624	508 326	530 185	553 512	578 421
Vote 28 - Johannesburg Social Housing Company	186 464	229 469	234 050	244 361	255 360
Vote 29 - Joburg City Theatres	49 382	49 382	51 687	53 962	56 394
Vote 30 - Johannesburg Tourism Company	–	–	–	–	–
Total Revenue by Vote	63 364 477	64 404 632	67 929 224	72 387 436	76 532 566
Expenditure by Vote to be appropriated					
Vote 1 - Economic Development	170 139	188 518	195 492	204 094	213 279
Vote 2 - Environment, Infrastructure and Services	143 881	148 881	154 904	161 718	168 994
Vote 3 - Transport	1 803 179	1 515 248	2 030 124	2 119 448	2 214 824
Vote 4 - Community Development	1 304 280	1 313 339	1 401 404	1 463 049	1 528 882
Vote 5 - Health	1 212 947	1 312 786	1 361 399	1 421 289	1 485 234
Vote 6 - Social Development	461 922	482 622	361 579	375 289	389 926
Vote 7 - Group Forensic Investigation Services	102 499	107 999	111 633	116 544	121 788
Vote 8 - Office of the Ombudsman	29 718	33 718	34 848	36 380	38 017
Vote 9 - City Manager	1 518 183	1 615 073	1 594 337	1 661 871	1 736 648
Vote 10 - Speaker: Legislative Arm of Council	468 508	468 508	487 936	509 405	532 329
Vote 11 - Group Information and Communication Tech	760 019	836 019	863 201	901 182	941 735
Vote 12 - Group Finance	6 064 988	6 015 123	6 220 584	6 494 282	6 786 526
Vote 13 - Group Corporate and Shared Services	450 423	463 061	495 353	517 149	540 422
Vote 14 - Housing	977 302	1 021 502	1 046 581	1 093 045	1 141 550
Vote 15 - Development Planning	397 418	410 918	425 836	444 571	464 575
Vote 16 - Public Safety	5 815 666	5 821 579	6 055 919	6 322 386	6 606 886
Vote 17 - Municipal Entities Accounts	1 670 188	1 670 188	1 729 408	1 805 500	1 886 747
Vote 18 - City Power	16 951 932	16 907 864	18 899 244	20 262 166	21 833 315
Vote 19 - Johannesburg Water	12 195 870	12 206 709	12 760 011	13 293 102	13 891 293
Vote 20 - Pikitup	2 831 480	2 916 156	3 032 047	3 224 465	3 369 569
Vote 21 - Johannesburg Roads Agency	1 428 365	1 478 365	1 532 045	1 599 516	1 671 365
Vote 22 - Metrobus	690 346	680 352	703 294	734 238	767 279
Vote 23 - Johannesburg City Parks and Zoo	1 123 989	1 141 014	1 180 915	1 232 863	1 288 330
Vote 24 - Johannesburg Development Agency	107 492	107 492	113 468	118 461	123 792
Vote 25 - Johannesburg Property Company	854 908	872 723	901 794	941 474	983 840
Vote 26 - Metropolitan Trading Company	362 749	367 674	400 477	398 595	416 529
Vote 27 - Joburg Market	372 725	425 864	435 950	455 131	475 613
Vote 28 - Johannesburg Social Housing Company	213 472	247 759	255 882	267 136	279 157
Vote 29 - Joburg City Theatres	205 044	216 712	217 486	227 055	237 274
Vote 30 - Johannesburg Tourism Company	–	–	42 158	44 012	45 992
Total Expenditure by Vote	60 689 632	60 993 766	65 045 309	68 445 415	72 181 709
Surplus/(Deficit) for the year	2 674 845	3 410 867	2 883 914	3 942 021	4 350 856

Explanatory notes to Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City.
2. Note the total revenue on this table includes capital transfers and expenditure includes taxation and excludes internal transfers.
3. The five biggest votes/budgets are City Power (R18.9 billion), Johannesburg Water (R12.8 billion), Group Finance (R6.2 billion), Public Safety (R6.1 billion) and Pikitup (R3 billion).

Graph: Expenditure by Municipal Vote



Graph: Expenditure by Municipal Vote (Trend)

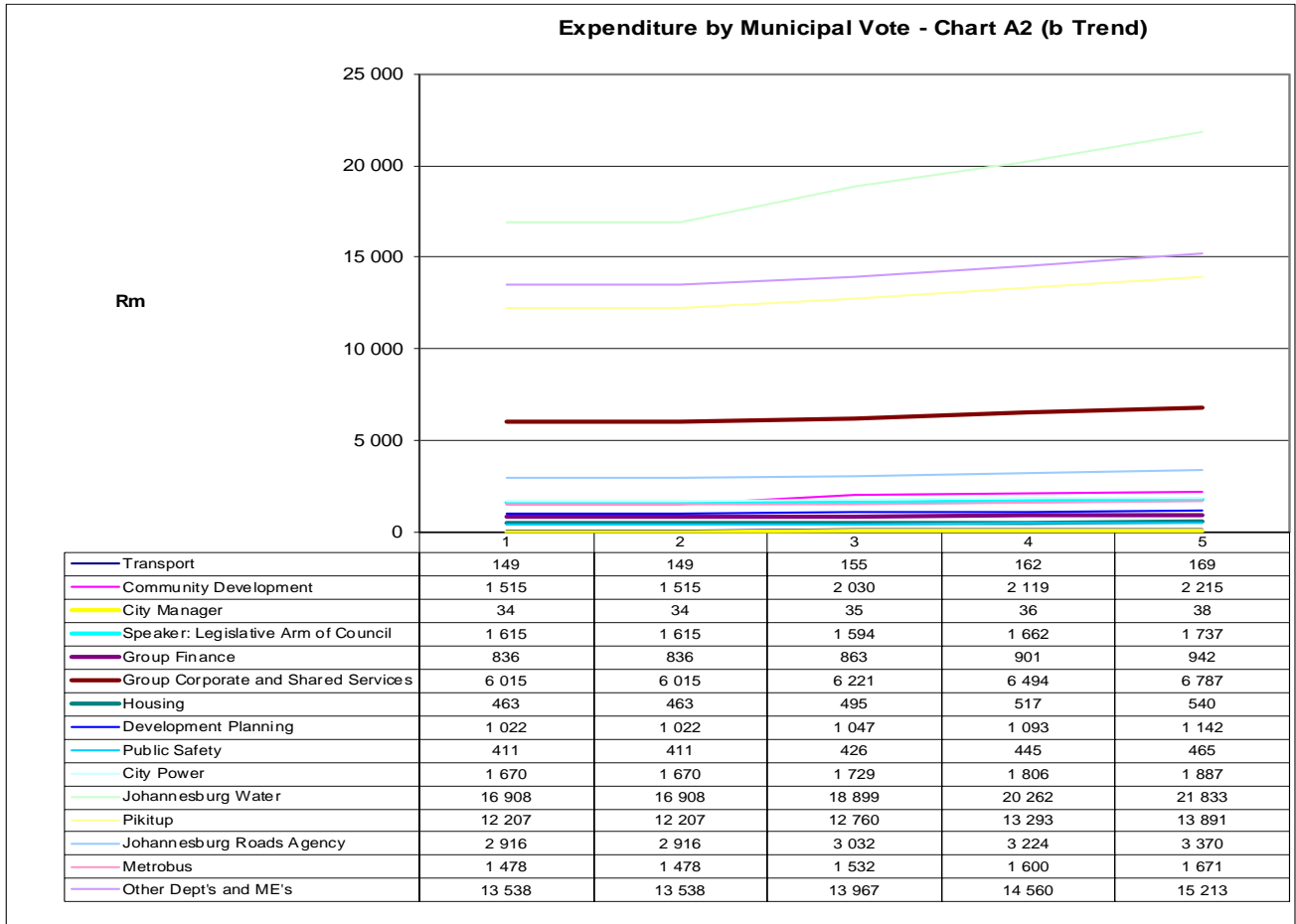


Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Current Year 2020/21		2021/22 Medium-Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
Revenue By Source					
Property rates	13 215 032	13 215 032	13 479 333	14 072 423	14 705 682
Service charges - electricity revenue	16 970 962	17 177 989	19 782 564	22 008 224	24 170 686
Service charges - water revenue	8 342 301	8 341 594	8 908 587	9 300 565	9 719 090
Service charges - sanitation revenue	5 191 714	5 191 714	5 544 750	5 788 719	6 049 212
Service charges - refuse revenue	1 918 601	2 129 137	2 220 683	2 318 393	2 422 724
Rental of facilities and equipment	418 383	443 494	486 989	508 482	531 351
Interest earned - external investments	327 554	342 515	330 905	345 465	361 011
Interest earned - outstanding debtors	401 433	402 005	429 081	447 196	465 880
Dividends received	–	–	–	–	–
Fines, penalties and forfeits	1 058 764	1 102 131	1 118 233	1 167 435	1 219 970
Licences and permits	8 379	8 379	8 741	9 127	9 539
Agency services	807 851	335 625	350 061	365 461	381 903
Transfers and subsidies	9 923 671	10 360 533	10 648 658	10 746 700	10 939 135
Other revenue	2 132 906	1 942 569	2 027 410	2 099 477	2 193 347
Gains	33 000	33 000	33 000	33 000	33 000
Total Revenue (excluding capital transfers and contributions)	60 750 551	61 025 717	65 368 995	69 210 667	73 202 530
Expenditure By Type					
Employee related costs	15 982 485	16 211 052	16 917 687	17 661 835	18 456 622
Remuneration of councillors	176 716	176 716	187 015	195 245	204 031
Debt impairment	5 359 258	5 047 433	5 183 337	5 432 165	5 704 004
Depreciation & asset impairment	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084
Finance charges	3 034 846	3 050 462	3 177 846	3 317 670	3 466 966
Bulk purchases - electricity	19 333 614	18 706 677	20 807 397	22 147 962	23 645 321
Inventory consumed	2 070 457	762 397	785 357	816 671	853 425
Contracted services	4 018 958	6 351 795	6 646 409	6 867 491	7 176 526
Transfers and subsidies	56 852	53 248	512 293	534 833	558 900
Other expenditure	6 143 409	6 414 263	6 425 649	6 632 702	6 932 210
Losses	–	367	331	332	333
Total Expenditure	60 626 223	60 921 510	64 976 026	68 189 611	71 786 422
Surplus/(Deficit)	124 328	104 208	392 968	1 021 056	1 416 107
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 229 600	2 990 389	2 126 643	2 761 791	2 872 607
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	384 326	388 526	433 586	414 978	457 429
Surplus/(Deficit) after capital transfers & contributions	2 738 254	3 483 123	2 953 197	4 197 825	4 746 143
Taxation	63 409	72 256	69 283	255 804	395 287
Surplus/(Deficit) after taxation	2 674 845	3 410 867	2 883 914	3 942 021	4 350 856
Attributable to minorities	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	2 674 845	3 410 867	2 883 914	3 942 021	4 350 856
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/(Deficit) for the year	2 674 845	3 410 867	2 883 914	3 942 021	4 350 856

Explanatory notes to Table A4: Budgeted Financial Performance (revenue and expenditure)

- Table A4 is a view of the budgeted financial performance in relation to the revenue and expenditure per revenue and expenditure category. Total revenue is R65.4 billion, and it represents a revenue

growth of 7.1%, 5.9% and 5.8% respectively over the 3 years. Major contributing items are the projected growth and tariff increases on property rates tax and service charges.

2. Projected property rates revenue is estimated at R13.5 billion, approximately 2% increase from the 2020/21 financial year. The increase is based on an average property rates tariff increase of 2%. The increase includes improvements made to properties, subdivisions, consolidations and new properties.
3. Service charges relating to electricity, water, sanitation, refuse removal and service charges other constitute the biggest component of the revenue basket of the City, totaling R36.5 billion for the 2021/22 financial year and increasing to R42.4 billion in 2023/24.

Service charges – electricity

The projected electricity revenue of R19.8 billion is a 15.2% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase for electricity of 14.59%, the strategic drive to reduce total electricity losses to a level of 24% in the 2021/22 financial year. The average bulk purchase price increase from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities) is assumed at 16.7%.

Service charges - water and sewerage

Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R14.5 billion, approximately 6.8% increase from the 2020/21 financial year. The increase is based on an average tariff increase of 6.8%, based on a proposed Rand Water tariff increase of 5.8% and an estimated population growth increase of 1%.

Service charges – refuse

Service charges - refuse: The projected refuse revenue of R2.2 billion is a 4.3% increase from the 2020/21 financial year, the increase is based on a proposed average tariff increase of 4.3% and a proposed stepped tariff to ensure affordability for lower priced properties.

4. Transfers recognised – Operating grants are increasing by R288.1 million or 2.8% from the 2020/21 financial year. The table below reflects the transfers and subsidies received for 2021/22 - 2023/24 financial years.

Transfers and subsidies received	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	%	Estimate 2022/23 R million	Estimate 2023/24 R million
Equitable share	5 904	5 468	-7.4%	5 933	6 080
Levy Replacement	3 683	3 921	6.5%	4 105	4 123
Finance Management	1	1	0.0%	1	1
Public Transport Network Grant: Opex	529	1 009	90.6%	452	479
EPWP	20	9	-57.0%		
Energy Efficiency and Demand Side Management Grant	9	10	11.1%	10	
Infrastructure Skills Development	7	8	7.1%	8	8
Recap of Comm Libraries Cond Grant	11	17	53.8%	17	18
Libraries Plan	10	10	5.2%	11	11
Primary Health	144	154	6.6%	164	172
HIV AIDS	27	28	2.0%	29	31
United Nations Environment Programme	15	11	-25.1%	12	12
Other	1	5		5	5
Total revenue	10 361	10 649	2.8%	10 747	10 939

5. Bulk purchases have increased over the 2017/18 to 2023/24 period, escalating from R15.2 billion in 2017/18 to R16.9 billion in 2021/22. These increases can be attributed to substantial increases in the cost of bulk electricity from Eskom and water from Rand Water.

6. Employee-related cost, one of the main cost drivers within the City’s operating expenditure, increases from R10.7 billion in 2017/18 to R16.9 billion in 2021/22. The budgeted 2021/22 salary increase is based on a projected increase of 4.3%. A natural attrition rate of 0.5% is provided.

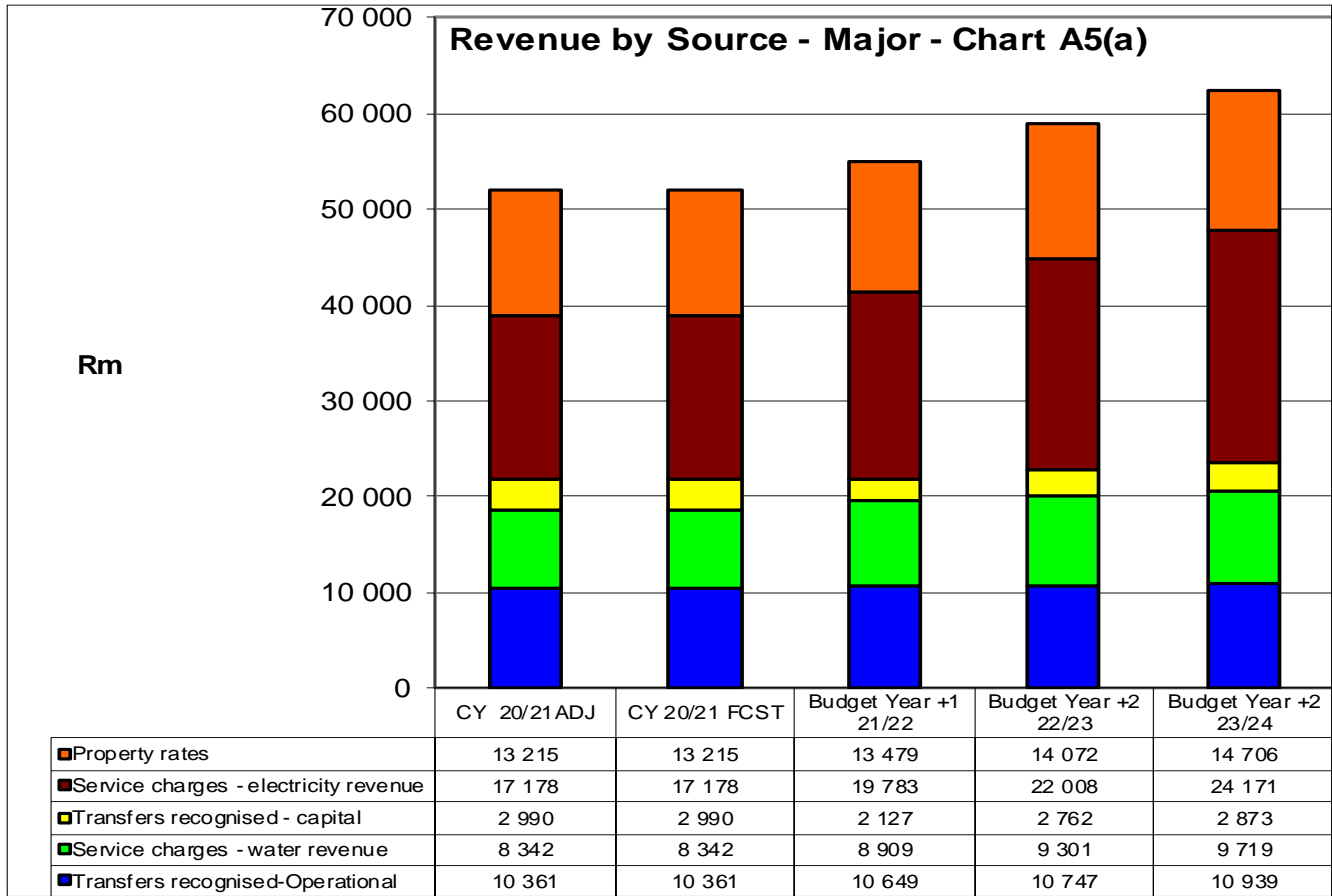
7. Depreciation and asset impairment increase from R3.2 billion in 2017/18 to R4.9 billion in 2023/24. This increase is mainly due to the impact of the increased capital investment in infrastructure in the past and over the medium-term budget.

8. Contracted service amounts to R6.6 billion in 2021/22 and is R294.6 million more than 2020/21.

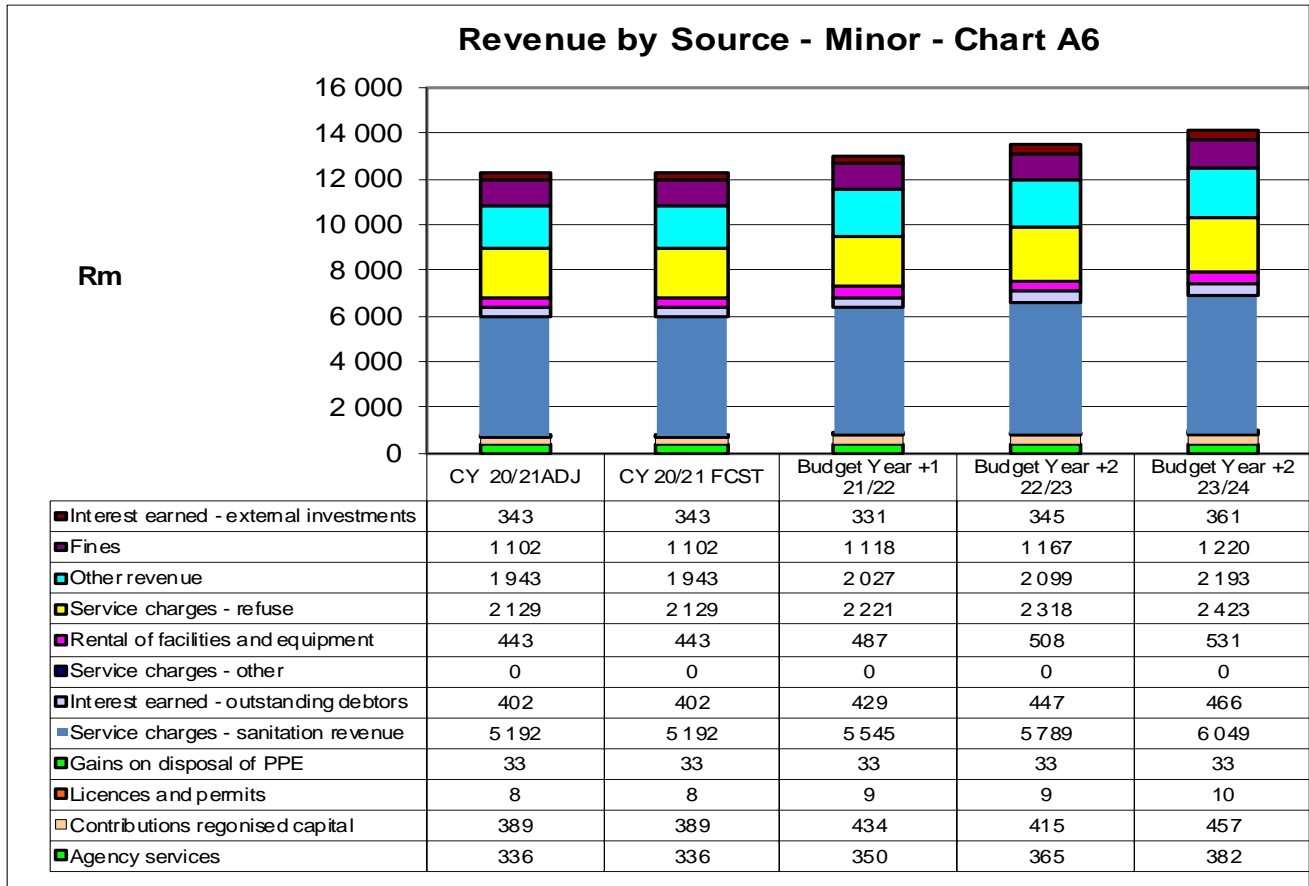
9. Other expenditure increases by 0.2% from the 2020/21 financial year.

10. The City is budgeting for a surplus (before taxation and capital transfers) of approximately R393 million for 2021/22.

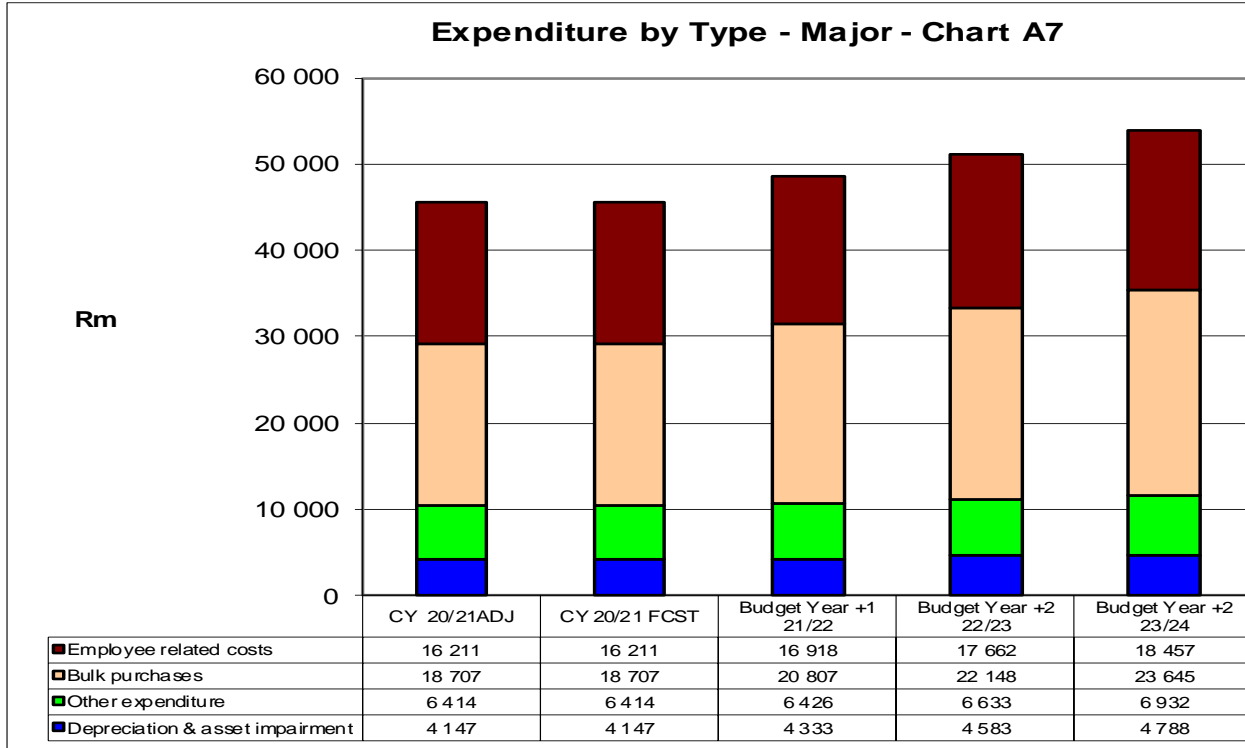
Graph: Revenue by source – Major



Graph: Revenue by source – Minor



Graph: Expenditure by type – Major



Graph: Expenditure by type – Minor

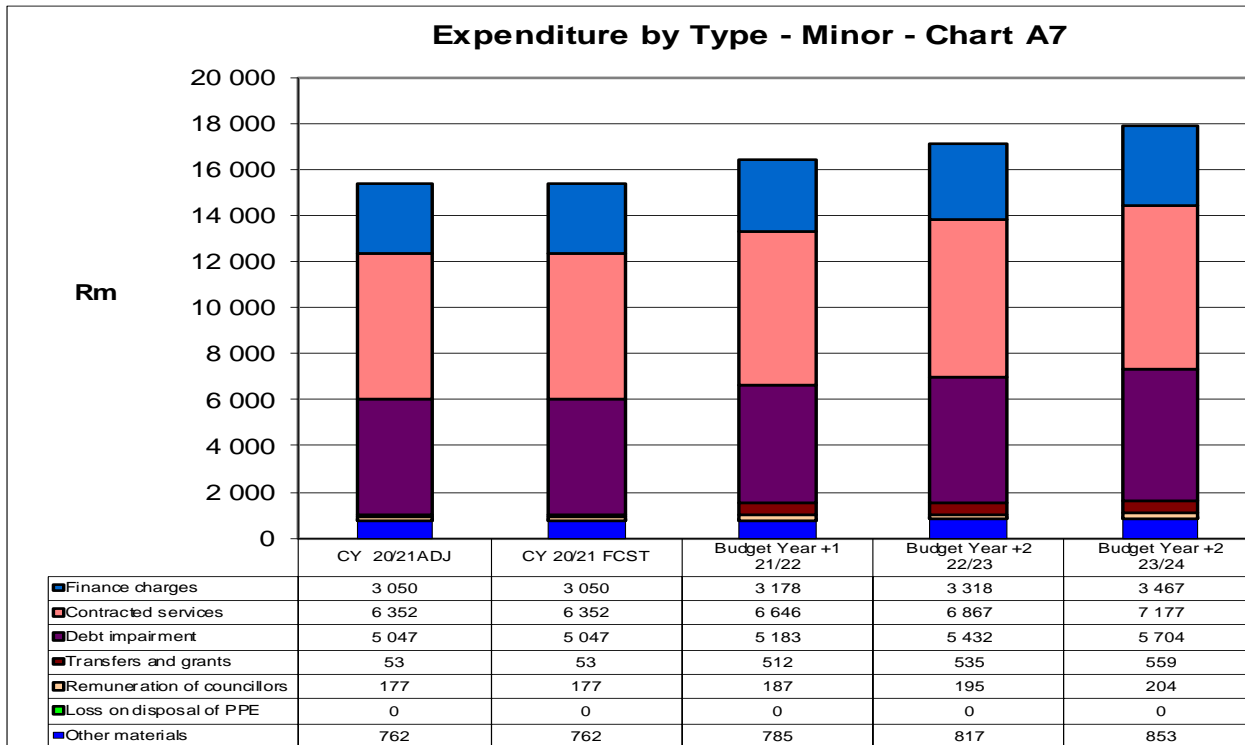


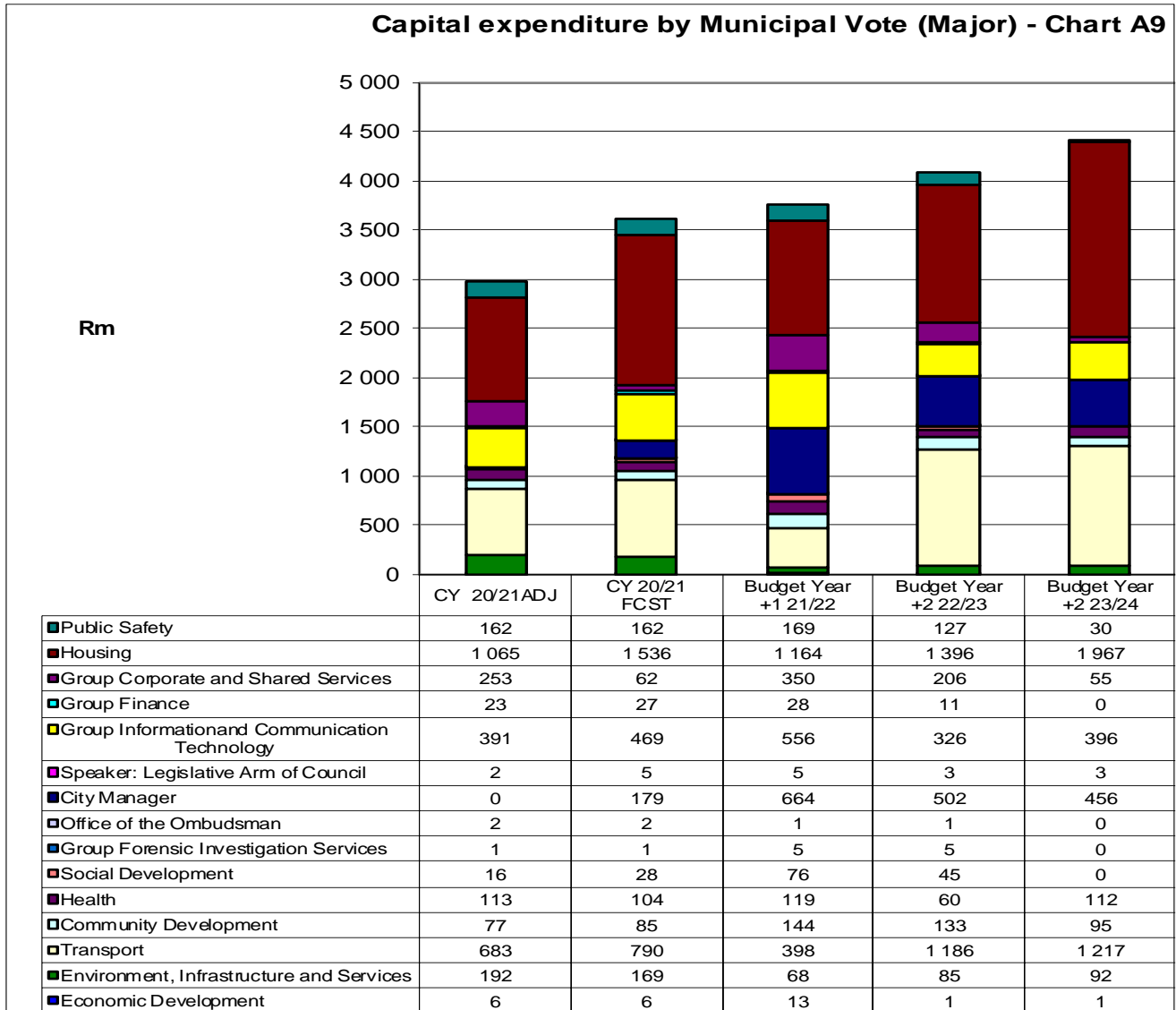
Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
Capital expenditure - Vote					
<u>Multi-year expenditure to be appropriated</u>					
Vote 1 - Economic Development	5 680	5 680	12 880	500	500
Vote 2 - Environment, Infrastructure and Services	192 300	168 500	68 000	84 500	92 000
Vote 3 - Transport	683 153	790 456	397 591	1 185 660	1 217 482
Vote 4 - Community Development	77 047	85 099	144 000	132 635	95 400
Vote 5 - Health	113 200	103 501	119 300	60 100	111 900
Vote 6 - Social Development	15 600	27 600	76 200	45 000	–
Vote 7 - Group Forensic Investigation Services	900	900	5 100	5 000	–
Vote 8 - Office of the Ombudsman	2 000	2 000	500	1 400	200
Vote 9 - City Manager	–	178 800	664 326	502 108	455 842
Vote 10 - Speaker: Legislative Arm of Council	2 000	4 950	5 000	3 000	2 500
Vote 11 - Group Information and Communication Technology	390 500	468 500	555 600	325 600	395 600
Vote 12 - Group Finance	23 000	27 000	28 000	10 500	–
Vote 13 - Group Corporate and Shared Services	253 145	62 345	350 364	206 111	54 703
Vote 14 - Housing	1 064 997	1 535 890	1 163 759	1 396 027	1 966 875
Vote 15 - Development Planning	200 206	181 906	253 594	299 394	351 159
Vote 16 - Public Safety	162 200	162 200	169 365	127 000	30 000
Vote 17 - Municipal Entities Accounts	–	–	–	–	–
Vote 18 - City Power	738 526	777 966	830 231	851 363	776 561
Vote 19 - Johannesburg Water	1 091 567	1 073 771	1 140 801	1 166 806	1 013 300
Vote 20 - Pikitup	141 823	146 823	175 304	100 593	181 211
Vote 21 - Johannesburg Roads Agency	1 131 500	1 035 195	732 500	975 132	1 126 908
Vote 22 - Metrobus	145 230	95 230	147 633	90 293	50 322
Vote 23 - Johannesburg City Parks and Zoo	53 700	54 300	102 700	82 800	111 700
Vote 24 - Johannesburg Development Agency	192 788	233 246	230 000	202 000	67 000
Vote 25 - Johannesburg Property Company	147 981	147 981	46 658	70 000	–
Vote 26 - Metropolitan Trading Company	15 000	15 000	33 500	–	–
Vote 27 - Joburg Market	200 410	200 410	79 500	67 500	93 500
Vote 28 - Johannesburg Social Housing Company	378 000	378 000	648 056	596 121	665 177
Vote 29 - Joburg City Theatres	36 108	36 108	11 767	12 627	13 195
Vote 30 - Johannesburg Tourism Company	–	–	–	–	–
Total Capital Expenditure - Vote	7 458 560	7 999 357	8 192 229	8 599 769	8 873 035

Explanatory notes to Table A5: Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The City has approved multi-year capital budget appropriations in terms of section 16(3) of the MFMA. R8.2 billion is appropriated for 2021/22, R8.6 billion for 2022/23 and R8.9 billion for 2023/24.
3. Funding sources for 2021/22:
 - a. R2.6 billion of capital will be funded from loans;
 - b. R3 billion of capital will be funded through cash surpluses;
 - c. R267.2 million will be funded from grants received from National (PTIS - R56.3 million, NDPG - R56.6 million, Project Preparation Grant - R80.4 million and Integrated City Development Grant - R74 million);
 - d. R1.2 billion will be funded through the Urban Settlement Development Grant (USDG);
 - e. R646.4 will be funded through the Upgrading of Informal Settlements Program (UISP); and
 - f. R433.6 million will be funded from other sources (public and bulk service contributions).

Graph: Capital expenditure by Municipal Vote – Core Administration



Graph: Capital expenditure by Municipal Vote – Municipal Entities

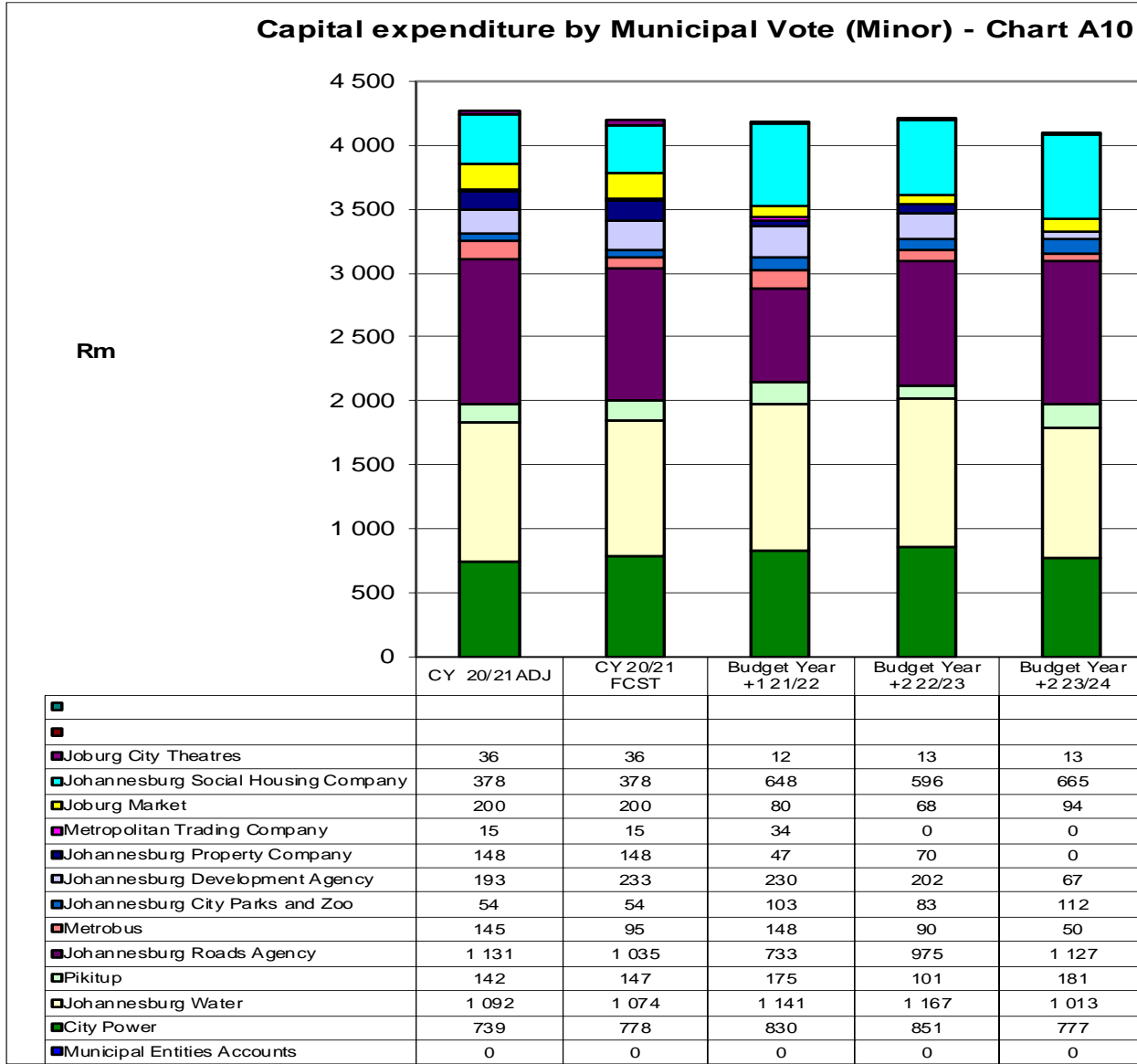


Table A6: Consolidated Budgeted Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand								
ASSETS								
Current assets								
Cash	1 027 262	1 817 873	4 522 823	1 885 388	3 531 647	2 312 922	2 011 566	2 782 204
Call investment deposits	1 212 598	3 521 341	968 306	4 472 598	1 448 306	2 028 306	2 028 306	2 028 306
Consumer debtors	5 615 024	6 095 027	6 878 904	6 621 088	7 509 406	8 253 726	8 979 472	9 664 369
Other debtors	3 054 942	3 834 380	5 416 875	3 900 161	5 422 292	4 227 714	4 231 942	3 586 174
Current portion of long-term receivables						2 268 000	1 458 000	1 458 000
Inventory	303 474	265 378	350 219	278 874	358 974	367 949	377 148	386 576
Total current assets	11 213 300	15 533 999	18 137 127	17 158 109	18 270 625	19 458 617	19 086 434	18 447 628
Non current assets								
Long-term receivables	68 454	60 596	83 899	67 062	83 899	83 899	83 899	83 899
Investments	2 052 797	1 384 772	1 515 776	2 221 512	1 314 307	1 008 141	636 406	1 906 876
Investment property	1 006 275	1 011 474	1 010 045	998 481	1 010 045	1 010 045	1 010 045	1 010 045
Investment in Associate	40 284	25 446	25 027	28 162	25 027	25 027	25 027	25 027
Property, plant and equipment	69 060 662	73 197 974	76 181 608	80 383 259	80 033 864	83 893 387	87 910 451	91 995 402
Biological	26 860	25 822	21 294	25 822	21 294	21 294	21 294	21 294
Intangible	1 353 458	1 292 691	1 139 921	1 563 366	1 139 921	1 139 921	1 139 921	1 139 921
Other non-current assets	1 907 071	2 218 241	2 395 593	2 427 287	2 395 593	2 395 593	2 395 593	2 395 593
Total non current assets	75 515 861	79 217 016	82 373 163	87 714 952	86 023 950	89 577 307	93 222 636	98 578 057
TOTAL ASSETS	86 729 161	94 751 015	100 510 290	104 873 061	104 294 575	109 035 924	112 309 069	117 025 686
LIABILITIES								
Current liabilities								
Bank overdraft								
Borrowing	761 803	948 987	1 940 627	1 034 322	1 034 322	3 211 981	2 237 671	808 350
Consumer deposits	15 445	16 958	19 900	17 299	20 099	20 300	20 503	20 708
Trade and other payables	13 629 358	13 210 179	14 026 754	13 250 353	13 185 082	13 392 044	13 529 084	13 684 405
Provisions	299 256	310 207	372 920	357 137	392 312	410 750	431 288	450 696
Total current liabilities	14 705 862	14 486 331	16 360 201	14 659 110	14 631 815	17 035 076	16 218 546	14 964 159
Non current liabilities								
Borrowing	19 144 526	21 097 960	20 157 329	24 214 470	22 225 149	21 645 168	21 758 497	23 344 148
Provisions	6 852 203	6 755 338	6 796 911	6 849 985	6 830 896	6 865 050	6 899 375	6 933 872
Total non current liabilities	25 996 729	27 853 298	26 954 240	31 064 455	29 056 045	28 510 218	28 657 873	30 278 020
TOTAL LIABILITIES	40 702 591	42 339 629	43 314 441	45 723 565	43 687 860	45 545 294	44 876 419	45 242 179
NET ASSETS	46 026 570	52 411 386	57 195 849	59 149 495	60 606 716	63 490 630	67 432 651	71 783 507
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)	46 026 570	52 411 386	57 195 849	59 147 859	60 606 716	63 490 630	67 432 651	71 783 507
Reserves				1 637				
TOTAL COMMUNITY WEALTH/EQUITY	46 026 570	52 411 386	57 195 849	59 149 495	60 606 716	63 490 630	67 432 651	71 783 507

Explanatory notes to Table A6: Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance, will affect the budgeted cash position of the City and the budgeted impairment of debtors. As such the assumptions form a critical link in

determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

Table A7: Consolidated Budgeted Cash Flows

Description	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	8 479 833	10 968 874	11 130 464	11 948 573	12 077 863	12 325 853	12 868 196	13 447 263
Service charges	22 467 296	24 433 973	25 798 730	28 991 114	29 421 005	32 929 786	35 713 240	38 465 042
Other revenue	1 665 688	2 066 250	681 683	3 594 599	3 132 720	4 367 714	3 341 927	4 213 947
Transfers and Subsidies - Operational	7 005 722	8 118 588	9 532 772	9 923 671	10 360 533	10 648 658	10 746 700	10 939 135
Transfers and Subsidies - Capital	2 478 262	2 772 516	2 349 511	2 229 600	2 204 789	2 126 643	2 761 791	2 872 607
Interest	715 421	839 864	464 349	686 772	317 245	330 905	345 465	361 011
Payments								
Suppliers and employees	(35 392 093)	(38 217 434)	(41 394 733)	(47 918 146)	(48 706 606)	(51 588 216)	(54 395 006)	(57 463 625)
Finance charges	(2 525 423)	(2 434 266)	(2 264 589)	(3 034 846)	(3 050 462)	(3 177 846)	(3 317 670)	(3 466 966)
Transfers and Grants	-	-	-	(56 852)	(53 248)	(512 293)	(534 833)	(558 900)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 894 706	8 548 365	6 298 187	6 364 485	5 703 838	7 451 204	7 529 809	8 809 513
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	417 326	421 160	466 255	447 646	490 096
Decrease (increase) in non-current receivables	-	-	-	(124 687)	-	-	-	-
Decrease (increase) in non-current investments	961 948	(9 350)	931	(93 072)	201 469	(1 961 834)	1 181 735	187 529
Payments								
Capital assets	(6 354 940)	(7 397 063)	(5 929 408)	(7 458 560)	(7 999 357)	(8 192 229)	(8 599 769)	(8 873 035)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5 392 992)	(7 406 413)	(5 928 477)	(7 258 993)	(7 376 729)	(9 687 808)	(6 970 388)	(8 195 410)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Borrowing long term/refinancing	5 998 386	4 349 726	1 000 000	3 000 000	3 000 000	2 632 000	2 351 000	2 394 000
Increase (decrease) in consumer deposits	-	-	-	171	199	201	203	205
Payments								
Repayment of borrowing	(6 356 150)	(2 392 324)	(1 217 795)	(1 838 485)	(1 838 485)	(1 034 322)	(3 211 981)	(2 237 671)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(357 764)	1 957 402	(217 795)	1 161 687	1 161 714	1 597 879	(860 778)	156 534
NET INCREASE/ (DECREASE) IN CASH HELD	(856 050)	3 099 354	151 915	267 178	(511 176)	(638 724)	(301 356)	770 638
Cash/cash equivalents at the year begin:	3 095 910	2 239 860	5 339 214	6 090 808	5 491 129	4 979 953	4 341 228	4 039 872
Cash/cash equivalents at the year end:	2 239 860	5 339 214	5 491 129	6 357 986	4 979 953	4 341 228	4 039 872	4 810 510

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R4.3 billion as at the end of the 2021/22 financial year and R4.8 billion by 2023/24.

Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation

Description	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available								
Cash/cash equivalents at the year end	2 239 860	5 339 214	5 491 129	6 357 986	4 979 953	4 341 228	4 039 872	4 810 510
Non current assets - Investments	2 052 797	1 384 772	1 515 776	2 221 512	1 314 307	1 008 141	636 406	1 906 876
Cash and investments available:	4 292 657	6 723 986	7 006 905	8 579 498	6 294 260	5 349 369	4 676 278	6 717 386
Application of cash and investments								
Unspent conditional transfers	–	97 732	77 080	–	257 031	–	–	–
Statutory requirements	235 857	150 000	90 822	148 948	148 948	157 885	167 358	177 399
Other working capital requirements	5 887 496	4 521 349	1 300 942	3 906 640	1 376 836	1 920 830	1 644 236	1 587 756
Long term investments committed	2 052 797	1 384 772	1 278 440	2 221 512	1 314 307	1 008 141	636 406	1 906 876
Reserves to be backed by cash/investments	–	–	1 551	1 637	–	–	–	–
Total Application of cash and investments:	8 176 150	6 153 853	2 748 835	6 278 736	3 097 122	3 086 856	2 448 000	3 672 032
Surplus(shortfall)	(3 883 493)	570 133	4 258 070	2 300 762	3 197 138	2 262 513	2 228 278	3 045 354

Explanatory notes to Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. The table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
4. From the table the City reflects a shortfall in 2017/18. From 2018/19 to 2023/24 the City reflects a surplus.

Table A9: Consolidated Asset Management

Description	Current Year 2020/21		2021/22 medium term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
CAPITAL EXPENDITURE					
Total New Assets	3 632 480	3 559 212	4 240 200	4 117 705	4 119 763
<i>Roads Infrastructure</i>	1 036 453	952 112	438 762	1 153 273	1 270 477
<i>Electrical Infrastructure</i>	352 877	315 817	469 258	343 500	343 500
<i>Water Supply Infrastructure</i>	346 650	457 470	282 350	204 250	385 000
<i>Sanitation Infrastructure</i>	109 000	40 100	171 587	279 500	193 000
<i>Solid Waste Infrastructure</i>	48 707	37 047	116 000	68 593	119 975
Infrastructure	1 980 187	1 894 046	1 628 957	2 180 116	2 342 952
Community Assets	304 075	275 459	527 968	391 204	344 314
Other Assets	332 356	657 163	766 089	646 968	690 227
Total Renewal of Existing Assets	3 826 080	4 440 145	3 952 029	4 482 064	4 753 272
<i>Roads Infrastructure</i>	776 606	764 262	665 702	818 053	1 146 369
<i>Electrical Infrastructure</i>	379 449	482 649	351 948	512 863	449 061
<i>Water Supply Infrastructure</i>	625 817	654 681	556 864	513 806	399 300
<i>Sanitation Infrastructure</i>	177 558	205 602	138 500	98 500	131 500
<i>Solid Waste Infrastructure</i>	37 600	29 662	50 000	35 000	47 000
Infrastructure	2 168 118	2 319 716	1 868 014	2 206 222	2 303 230
Community Assets	270 498	288 525	257 931	333 520	232 770
Other Assets	704 958	751 958	1 269 726	1 306 693	1 617 952
Total Capital Expenditure	7 458 560	7 999 357	8 192 229	8 599 769	8 873 035
<i>Roads Infrastructure</i>	1 813 059	1 716 374	1 104 464	1 971 326	2 416 846
<i>Electrical Infrastructure</i>	732 326	798 466	821 206	856 363	792 561
<i>Water Supply Infrastructure</i>	972 467	1 112 151	839 214	718 056	784 300
<i>Sanitation Infrastructure</i>	286 558	245 702	310 087	378 000	324 500
<i>Solid Waste Infrastructure</i>	86 307	66 709	166 000	103 593	166 975
Infrastructure	4 148 305	4 213 762	3 496 971	4 386 338	4 646 182
Community Facilities	574 573	563 984	785 899	724 724	577 084
Community Assets	574 573	563 984	785 899	724 724	577 084
Operational Buildings	1 037 314	1 409 121	2 035 815	1 953 661	2 308 179
Other Assets	1 037 314	1 409 121	2 035 815	1 953 661	2 308 179
TOTAL CAPITAL EXPENDITURE - Asset class	7 458 560	7 999 357	8 192 229	8 599 769	8 873 035
ASSET REGISTER SUMMARY - PPE (WDV)	83 134 538	82 547 821	86 234 357	90 259 342	94 352 348
<i>Roads Infrastructure</i>	7 583 862	7 530 339	7 866 639	8 233 814	8 607 195
<i>Electrical Infrastructure</i>	11 160 947	11 082 179	11 577 102	12 117 463	12 666 956
<i>Water Supply Infrastructure</i>	7 116 335	7 066 112	7 381 680	7 726 220	8 076 582
<i>Sanitation Infrastructure</i>					
<i>Information and Communication Infrastructure</i>	2 522 495	2 504 693	2 616 551	2 738 679	2 862 870
Infrastructure	28 383 638	28 183 323	29 441 973	30 816 176	32 213 602
Community Assets	1 636 709	1 625 158	1 697 736	1 776 978	1 857 559
Heritage Assets	163 610	162 455	169 710	177 631	185 686
Investment properties	1 244 839	1 236 053	1 291 255	1 351 524	1 412 812
Other Assets	50 688 489	50 330 757	52 578 499	55 032 598	57 528 171
Biological or Cultivated Assets	33 298	33 063	34 540	36 152	37 791
Intangible Assets	983 956	977 012	1 020 645	1 068 283	1 116 727
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	83 134 538	82 547 821	86 234 357	90 259 342	94 352 348
EXPENDITURE OTHER ITEMS					
Depreciation	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084
Repairs and Maintenance by Asset Class	4 500 440	3 686 538	3 852 000	4 003 732	4 183 739
<i>Roads Infrastructure</i>	860 350	831 322	848 754	886 915	926 190
<i>Storm water Infrastructure</i>	256 700				
<i>Electrical Infrastructure</i>	595 375	1 018 025	1 113 914	1 145 982	1 197 542
<i>Water Supply Infrastructure</i>	740 284	636 750	658 905	686 657	717 541
<i>Sanitation Infrastructure</i>	811 655	206 600	214 447	223 858	233 907
<i>Solid Waste Infrastructure</i>	8 136	469			
Infrastructure	3 287 671	3 148 816	3 316 344	3 444 865	3 599 195
Community Facilities	327 778	263 035	242 904	253 230	265 144
Community Assets	327 778	263 035	242 904	253 230	265 144
Operational Buildings	882 833	184 443	200 615	209 445	218 880
Other Assets	882 833	184 443	200 615	209 445	218 880
TOTAL EXPENDITURE OTHER ITEMS	8 950 068	7 833 639	8 184 706	8 586 437	8 971 822
<i>Renewal and upgrading of Existing Assets as % of total</i>	51.3%	55.5%	48.2%	52.1%	53.6%
<i>Renewal and upgrading of Existing Assets as % of dep</i>	86.0%	107.1%	91.2%	97.8%	99.3%
<i>R&M as a % of PPE</i>	5.6%	4.6%	4.6%	4.6%	4.5%
<i>Renewal and upgrading and R&M as a % of PPE</i>	10.0%	10.0%	9.0%	9.0%	9.0%

Explanatory notes to Table A9: Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The City does meet the 40 per cent but does not meet the 8 per cent of PPE over the 2021/22 to 2023/24 medium term.
3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City’s strategy to address the maintenance backlog.

Graph: Depreciation in relation to repairs and maintenance over the medium term

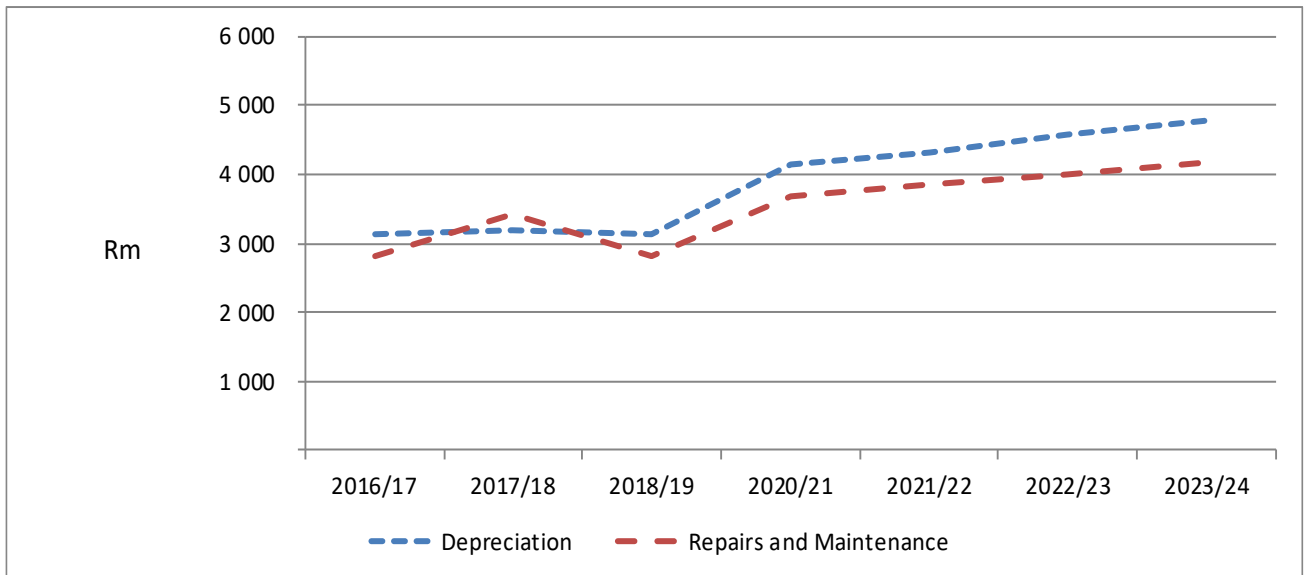


Table A10: Consolidated Basic Service Delivery Measurement

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets					
Water:					
Piped water inside dwelling	1 292 571	1 292 571	1 292 571	1 292 571	1 292 571
Piped water inside yard (but not in dwelling)	52 365	52 365	53 068	53 068	53 068
Using public tap (at least min.service level)	131 530	131 530	130 827	130 827	130 827
<i>Minimum Service Level and Above sub-total</i>	1 476 466	1 476 466	1 476 466	1 476 466	1 476 466
Other water supply (< min.service level)	12 920	12 920	–	–	–
No water supply	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	12 920	12 920	–	–	–
Total number of households	1 489 386	1 489 386	1 476 466	1 476 466	1 476 466
Sanitation/sewerage:					
Flush toilet (connected to sewerage)	1 292 571	1 292 571	1 292 571	1 292 571	1 292 571
Chemical toilet	95 900	95 900	88 706	84 018	79 530
Pit toilet (ventilated)	64 977	64 977	62 435	63 435	64 761
Other toilet provisions (> min.service level)	20 885	20 885	27 496	32 184	36 672
<i>Minimum Service Level and Above sub-total</i>	1 474 333	1 474 333	1 471 208	1 472 208	1 473 534
No toilet provisions	2 133	2 133	5 258	4 258	2 932
<i>Below Minimum Service Level sub-total</i>	2 133	2 133	5 258	4 258	2 932
Total number of households	1 476 466	1 476 466	1 476 466	1 476 466	1 476 466
Energy:					
Electricity (at least min.service level)	120 214	120 214	120 214	120 214	120 214
Electricity - prepaid (min.service level)	238 376	238 376	238 376	238 376	238 376
<i>Minimum Service Level and Above sub-total</i>	358 590	358 590	358 590	358 590	358 590
Total number of households	358 590	358 590	358 590	358 590	358 590
Refuse:					
Removed at least once a week	1 190 000	1 190 000	1 224 000	1 258 000	1 292 000
<i>Minimum Service Level and Above sub-total</i>	1 190 000	1 190 000	1 224 000	1 258 000	1 292 000
Total number of households	1 190 000	1 190 000	1 224 000	1 258 000	1 292 000
Households receiving Free Basic Service					
Water (6 kilolitres per household per month)	58 676	58 676	–	–	–
Sanitation (free minimum level service)	58 676	58 676	–	–	–
Electricity/other energy (50kwh per household per month)	55 563	55 563	55 563	55 563	55 563
Refuse (removed at least once a week)	76 923	76 923	191 569	191 569	191 569
Cost of Free Basic Services provided - Formal Settlements (R'000)					
Water (6 kilolitres per indigent household per month)	40 863	40 863	–	–	–
Sanitation (free sanitation service to indigent households)	18 869	18 869	–	–	–
Electricity/other energy (50kwh per indigent household per month)	2 585 836	2 585 836	2 611 694	2 742 279	2 879 393
Refuse (removed once a week for indigent households)	59 379	59 379	22 260	23 239	24 285
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)					
	496 146	496 146	122 046	127 416	133 150
Total cost of FBS provided	3 201 093	3 201 093	2 756 000	2 892 934	3 036 828
Highest level of free service provided per household					
Property rates (R value threshold)	350 000	350 000	350 000	350 000	350 000
Water (kilolitres per household per month)	6	6	–	–	–
Electricity (kwh per household per month)	150	150	150	150	150
Refuse (average litres per week)	240	240	240	240	240
Revenue cost of subsidised services provided (R'000)					
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	7 311	7 311	7 625	7 953	8 295
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2 202 883	2 202 883	2 297 607	2 396 404	2 499 449
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–
Total revenue cost of subsidised services provided	2 210 194	2 210 194	2 305 232	2 404 357	2 507 745

Explanatory notes to Table A10: Basic Service Delivery Measurement

1. Table A10 provides an overview of free basic services and service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The cost of Free Basic Services amounts to R2.8 billion in 2021/22 and R3 billion in 2023/24.

1.4 TARIFF SETTING

The City's funding model continues to rely on revenue generated from trading services as a primary source of revenue, followed by grants and loans. What tends to differ is the share of each of the sources of funding. With the tight economic climate that South Africa is facing, the growth in national grants allocations is becoming flatter thereby forcing municipalities to find their own sources of funding. Furthermore, with innovations and technological developments, the traditional notion of utilities as ultimate monopolies that can generate excessive revenue is eroding. The current operational and capital budget funding model is based on the continued and sustained generation of surplus through trading services, primarily water and electricity services. This is complemented by revenue raised through property taxation and grant funding.

Tariff-setting therefore plays a pivotal and strategic part of the compilation of the City's budget and an integral part of the City's funding mix as it determines the affordability level, debt impairment and the capacity of the City to borrow to fund the City's capital programs. Elements of a good tariff policy are proposed in section 74 of the Local Government: Systems Act, 2000. Tariff reviews take place within the framework of the City's Tariff Policy that sets overarching principles. The City's Tariff Policy remains premised on affordability of services, competitiveness of the City and returns on investments made on infrastructure used in the provision of services. Tariffs for these services are informed by increases in bulk purchases rather than inflation. The City further seeks to facilitate development initiatives within its boundaries and remains mindful of the basis of its tariff adjustments, its obligations to its citizen, requirements of the regulatory framework and the prevailing economic climate.

For the 2021/22 financial year, in addition to the ordinary practice of adjustment for inflation, cost reflectivity gained attention against the discussion of scarcity of resources. Tariffs should at least be expected to recover and match the cost of providing services. Administered prices and inflationary pressures limit the scope of tariff increases. Departments and entities are further also involved in finding out innovative forms of generating extra revenue to compensate for the changing economic environment. These proposals will be included in the tariffs basket for consultation or be part of measures designed to strengthen fiscal efforts. Such measures include exploring areas such as outdoor advertising, traffic law enforcement, parks maintenance partnerships, extracting value on the existing debtors book, tariff audits per category of customers and a review of various ways in which the current tariffs on the system can be made more cost reflective.

Effective 01 July 2018, the City implemented a third General Valuation in terms of the Local Government Municipal Property Rates Act, 2004, resulting in an increase in rateable value. The date of valuation of this roll is 1 July 2017 as required by the Municipal Property Rates Act, 2004. Given that property rating share the same base with refuse removal the latter will further receive spill overs as a result of improvements in valuations. Through this process also, there was a potential to also deal with completeness of the property rates base as it relates to rating. Coupled with investigations on the mismatching of files, audit reconciliations, validation of reversals and improved billing, there is a potential to preserve the current property rates revenue levels. The 2018 General Valuation further includes a new category of property- the public service infrastructure that has not been rated in the past general valuations and will be rated as per the regulations from the national government.

With continued pressure on affordability level and economic performance, a scrutiny of performance drivers and uniqueness of each revenue source was undertaken as part of the budget process and matched to the required collection levels using past performance levels and future projections. For the 2021/22 financial year, the Budget Steering Committee discussions reviewed revenue targets recognizing the prevailing local economic conditions, input costs of each service, the affordability of services as expressed by historic consumption levels, and also to strike a balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality

The major challenge that tends to face the City is managing the gap between cost drivers and tariffs levied, as any shortfall should be closed through operational efficiency gains or service level reductions. An assessment of historic revenue performance indicated changes in patterns of consumption. In fact there are indications, that the revenue generating entities may be generating very marginal profit hence no longer subsidizing other departments and entities as expected. The tariffs were reviewed to ascertain whether they are still capable of producing the required revenue envelopes, taking note of the prevailing trends and changes on the trading account. To manage this dilemma, it is necessary that budgeting be undertaken as a going concern at the entity level. There is a recognition that operations need to generate sufficient revenue to sustain their respective business units and cross-subsidise expenditure across other departments and entities.

With scarcity of resources such as water, tariffs are increasingly used to encourage the economic use of scarce resources and price appropriately for returns to capital employed in the provision of services. The City monitors revenue trends, tariff structures, changes in regulatory framework and economic impact on various consumer categories as part of formulating revenue forecasts.

National Treasury (NT) continues to encourage municipalities to keep increases in rates and tariffs at affordable levels in order for the budget to be realistic as required by the MFMA. Municipalities are required to justify in their budget documentation all increases in excess of the 6 (six) per cent which is the upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment, and therefore a collapse of the existing revenue base. Municipalities are further encouraged to set cost- reflective tariffs especially for trading services such as water and sanitation, electricity and refuse removal. In MFMA Circular No 98, the NT notes that municipalities are increasingly under-recovering the cost associated with trading services.

The percentage increases of both Eskom and Rand Water bulk tariffs are far beyond the inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and water tariffs is largely outside the control of the City. Cross-subsidization should still entrench principles of equitability and economic use of resources. In cases where the City uses subsidy to fund operations, there is a need to extract efficiency through balancing the subsidy and revenue ratios.

Within this framework the City has undertaken the tariff setting process relating to its major service charges as follows:

Property Rates

Rates revenue is one of the major funding sources for the City of Johannesburg. The services funded from the rates revenue include, inter alia, health, safety and security, roads and public parks as well as many other community related services. The factors influencing the cost structure of providing such services, is the inflationary pressure and cost of supplies required to maintain these services and assets.

There were numerous factors that were considered in recommending the tariffs for the 2021/2022 financial year, including but not limited to the following:

- The market values of properties in the General Valuation Roll 2018.
- The ratios as previously determined by Council.
- Budgetary requirements.
- Compliance with the tariff policy.
- The economy of the country
- The impact of the pandemic

On a base rate increase of 2%, the residential rate in the Rand will increase from R0.008059 to R0.008220 for 2021/2022 financial. The business rate will increase by 2% from R0.020147 to R0.020550. This increase is based on retaining the business ratio at 1:2.5.

In order to realise the income required to finance the envisaged operational activities of the Council for the ensuing financial year, the proposed differentials for categories and application of the ratios and tariffs, are as indicated in the table below.

No	Category	Ratio 2020/2021	Rates for 2020/2021	Ratio 2021/2022	Rates tariffs for 2021/2022	% Increase
1	Agricultural residential	1:1	0.008059	1:1	0.008220	2%
2	Agricultural business	1:2.5	0.020147	1:2.5	0.020550	2%
3	Agricultural other	1:1	0.008059	1:1	0.008220	2%
4	Residential	1:1	0.008059	1:1	0.008220	2%
5	Residential Consent use	1:2	0.016118	1:2	0.016440	2%

No	Category	Ratio 2020/2021	Rates for 2020/2021	Ratio 2021/2022	Rates tariffs for 2021/2022	% Increase
6	Business and commercial	1:2.5	0.020147	1:2.5	0.020550	2%
7	Sectional Title Business	1:2.5	0.020147	1:2.5	0.020550	2%
8	Sectional Title residential	1:1	0.008059	1:1	0.008220	2%
9	Sectional Title other	1:1	0.008059	1:01	0.008220	2%
10	Municipal property	0	0	0	0	
11	Farming	1:0.25	0.002015	1:0.25	0.002055	2%
12	Mining land	1:2.5	0.020147	1:2.5	0.020550	2%
13	Vacant Land	1:4	0.032236	1:4	0.032881	2%
14	PSI	1:0.25	0.002015	1:0.25	0	
15	PSI privately owned	1:0.25	0.002015	1:0.25	0.002055	2%
16	Private open space	1:0.25	0.002015	1:0.25	0.002055	2%
17	Public open space	1:0.25	0.002015	1:0.25	0.002055	2%
18	State	1:1.5	0.012088	1:1.5	0.012330	2%

No	Category	Ratio 2020/2021	Rates for 2020/2021	Ratio 2021/2022	Rates tariffs for 2021/2022	% Increase
19	Education	1:0.25	0.002015	1:0.25	0.002055	2%
20	Religious	0	0	0	0	
21	Multipurpose*					
22	R E of a township	1:2.5	0.020147	1:2.5	0.020550	2%
	Category of ownership					
1	Public benefit organisation	1:0.25	0.002015	1:0.25	0.002055	2%
	Penalty Tariff					
1	Unauthorised use	1:6	0.048354	1:6	0.049321	2%

Rebates on Rates tariffs for 2021/2022

Residential Value Exclusion	First R350 000 of value of all residential property to be excluded from rating
Other rebates:	
Pensioner owners whose gross monthly household income is lower than R10 545 Property value not more than R2.5 million	100%
Pensioner owners whose gross monthly income is higher than R10 545 but lower than R18 073 in a property value not more than R2.5 million	50%
Pensioners owners who are seventy years old and above irrespective of income with a property value equal to or less R2.5 million	100%
High density rebate	5%
Expanded social Package pensioners who live in a property not more than R2.5	100%

Residential Value Exclusion	First R350 000 of value of all residential property to be excluded from rating
million	
People who are on Expanded social package who are not pensioners who's property value does not exceed R500 000	100%
Heritage Sites	20%
Organizations with purpose of Animal Protection	100%
Property Owned by Organizations in terms of the Housing Development Schemes For Retired Persons Act	50%
Vacant Land subject to conditions	50%
Private Sports Clubs	40%
Child headed family with a property value not exceeding R2.5 million	100%
Residential Value Exclusion	First R350 000 of value of all residential property to be excluded from rating
People who are on a government grants because of disability whose gross monthly household income is lower than R10 545 with a Property value not more than R2.5 million	100%
People who are on pension because of disability whose gross monthly income is higher than R10 545 but lower that R18 073 in a property value not more than R2.5 million	50%

Water, Sewerage and Sanitation Services

South Africa faces similar challenges with regards to water supply as it did with electricity, since demand growth outstrips supply. Consequently, NT is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of bulk purchases, cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition, NT has urged all municipalities to ensure that their water tariff structures are cost reflective. In instances where tariffs are not yet fully cost-reflective, NT advises that a pricing strategy be developed to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time (National Treasury, MFMA Circular No 74).

It is expected that Rand Water will increase its bulk tariffs by 5.8 per cent from 1 July 2021.

Taking these factors into account, the City is proposing an average tariff increase of 7.8 per cent from 1 July 2021 for water and sewerage and sanitation services. Registered indigents will continue to receive free water and sanitation as per the City's ESP Policy.

The proposed tariff increases for the 2021/22 financial year applicable to the various tariff bands is as follows:

- First 6 kl to be provided free for residential customers.
- Residential post-paid and prepaid water revenue to be increased on average by 6.8%.
- Residential post-paid and prepaid sanitation tariffs to be increased on average by 6.8%.
- Institutional tariffs to be increased by 8.9% for consumption up to 200kl and consumption exceeding 200kl by 11.9% to narrow the gap compared to commercial tariff.
- Industrial/Commercial tariffs to be increased by 6.8%
- Demand Levy to be increased by 6.8%
- All other tariffs to be increased by an average of 6.8%

The budgeted average tariff increases for 2021/22 is 6.8%. The tariff increases for 2022/23 and 2023/24 are purely indicative as no indication has been received from Rand Water as to the increase in the cost of bulk water for the 2022/23 and 2023/24 financial years.

The 2021/22 water and sanitation tariffs listed below reflect the various rate increases proposed above:

Residential Water customers

Proposed Domestic Water Tariff – Conventional Water Meters

Consumption Level	2020/21	% increase	2021/22	2022/23	2023/24
6kl	-	-	-	-	-
10kl	75.96	6.8%	81.13	86.64	92.53
15kl	175.06	6.8%	186.96	199.68	213.26
20kl	314.01	6.8%	335.36	358.17	382.52
30kl	698.01	6.8%	745.47	796.17	850.31
40kl	1 118.01	6.8%	1 194.03	1 275.23	1 361.94
50kl	1 647.91	6.8%	1 759.97	1 879.65	2 007.46
60kl	2 215.81	6.8%	2 366.49	2 527.41	2 699.27

Proposed Domestic Water Tariff – Prepayment Meters

Consumption Level	2020/21	% increase	2021/22	2022/23	2023/24
6kl	-	-	-	-	-
10kl	65.42	6.8%	69.89	74.64	79.72
15kl	149.77	6.8%	159.98	170.85	182.47
20kl	250.56	6.8%	267.63	285.83	305.27
30kl	615.56	6.8%	657.45	702.16	749.90
40kl	1 008.45	6.8%	1 077.07	1 150.31	1 228.53
50kl	1 499.44	6.8%	1 601.46	1 710.35	1 826.66
60kl	2 036.31	6.8%	2 174.86	2 322.76	2 480.70

Proposed Domestic Water Restriction Tariff – Conventional Water Meters Areas

In the event that the Department of Water and Sanitation imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

Proposed Domestic Water Restriction Tariff - Prepayment Meters

In the event that the Department of Water and Sanitation imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

Proposed Water tariffs for indigents as part of the Expanded Social Package

Indigent Category	Score on Prevailing COJ Poverty Index	Allocation of additional free water per person per day (litres)	Monthly allocation cap of free water per household in which at least 50% of registered social package recipients qualify for the band in question (Kilo-litres)
Band 1	1-34	25l.	10kl.
Band 2	35-70	35l.	12kl.
Band 3	71-100	50l.	15kl.

Note:

- (a) Band 1 refers to individuals / households within the vulnerability range defined by the approved CoJ Poverty index of the expanded social package policy.
- (b) Band 2 refers to individuals/ households with some formal income that nonetheless falls below the survival range threshold set by the approved CoJ Poverty index of the expanded social package policy.
- (c) Band 3 refers to individuals/ households with no formal income from either grants or employment, or incomes below the individual survival level as set by CoJ Expanded Social Package policy.

Note: These benefits are applicable to the 2021/22 financial year.

Proposed Institutional Water Tariffs

Consumption	2020/21	Increase	2021/22	2022/23	2023/24
100kl	3 494	8.90%	3 805	4 144	4 512
200kl	6 987	8.90%	7 818	8 749	9 790
400kl	14 958	11.90%	16 738	18 730	20 959
600kl	22 929	11.90%	25 658	28 711	32 127

Proposed Prepayment and Non-Prepayment Industrial/Commercial Water Tariffs

Consumption	2020/21	Increase	2021/22	2022/23	2023/24
100kl	4 497	6.8%	4 803	5 129	5 478
200kl	8 995	6.8%	9 607	10 260	10 958
400kl	18 482	6.8%	19 739	21 081	22 515
600kl	27 970	6.8%	29 872	31 903	34 073

Proposed Private Dwelling Domestic Sanitation Tariffs

ERF Size (m ²)	2020/21		2021/22	2022/23	2023/24
	Tariff (6.6%) (R/erf/month)	% increase	Tariff (6.8%) (R/erf/month)	Tariff (6.8%) (R/erf/month)	Tariff (6.8%) (R/erf/month)
Up to and including 300m ²	228.06	6.80%	243.57	260.13	277.82
Larger than 300m ² to 1000m ²	443.96	6.80%	474.15	506.39	540.83
Larger than 1000m ² to 2000m ²	671.63	6.80%	717.30	766.08	818.17
Larger than 2000m ²	967.71	6.80%	1 033.51	1 103.79	1 178.85

Proposed sanitation tariffs for indigents as part of the Expanded Social Package

Indigent Category	Score on Prevailing COJ Poverty Index	Reduction in sewerage tariff charge for applicable indigent band
Band 1	1-34	70%
Band 2	35-70	100%
Band 3	70-100	100%

Note:

- (a) Band 1 refers to individuals / households within the vulnerability range defined by the approved CoJ Poverty index of the expanded social package policy.
- (b) Band 2 refers to individuals/ households with some formal income that nonetheless falls below the survival range threshold set by the approved CoJ Poverty index of the expanded social package policy.
- (c) Band 3 refers to individuals/ households with no formal income from either grants or employment, or incomes below the individual survival level as set by CoJ Expanded Social Package policy.

Note: These benefits are applicable to the 2021/22 financial year.

Proposed Domestic Sanitation Tariffs – Prepayment Meters

Pre-paid Domestic Sanitation					
Kilolitres per connection per month	2020/21		2021/22	2022/23	2023/24
	Tariff Subsidised measured	% Increase	Tariff Subsidised measured	Tariff Subsidised measured	Tariff Subsidised measured
6kl	-		-	-	-
10kl	35.01	6.80%	37.39	39.93	42.65
15kl	90.39	6.80%	96.54	103.10	110.11
20kl	157.22	6.80%	167.91	179.33	191.52
30kl	355.61	6.80%	379.79	405.62	433.20
40kl	553.99	6.80%	591.66	631.89	674.86
50kl	752.37	6.80%	803.53	858.17	916.53
60kl	950.75	6.80%	1 015.40	1 084.45	1 158.19

Water Demand management levy

The demand levy charge is a fixed charge for each water connection to cover the cost of the base water installation over the lifespan of the meter, irrespective of the consumption. In addition, Rand Water is exceeding their water extraction licence from the Vaal river system and this was introduced as a reminder to consumers to reduce their water consumption to allow the City to reduce its bulk water requirement and allow Rand Water to reduce their water extraction license from the Department of Water and Sanitation. Rand Water may introduce large penalties in the future to municipalities when they exceed their water allocation, which will then also be built into this charge.

For domestic properties - A water demand management levy of R28.32 per month will be charged. It will be applicable to the following:

- Residential consumers conventional water meters per dwelling
- Residential consumers’ prepayment meters per dwelling
- Residential indigent consumers per dwelling when using more than free water (e.g. 15kl)
- Multi dwelling per dwelling
- Multi dwelling prepayment meters per dwelling
- Mixed use per dwelling

For non-domestic customers, a monthly water demand management levy of R249.99 per month per stand will be charged. It will be applicable to the following:

- businesses,
- institutions,

- industrial customers; and
- commercial customers
- mixed use per stand

Note: All the above charges are exclusive of VAT.

Waste Management Services

National Treasury acknowledges that waste removal usually operates at a deficit (MFMA Circular 66). The CoJ is no exception to this trend. Municipalities are encouraged by NT to have cost- reflective tariffs for waste removal, and to explore alternative methodologies to manage solid waste, including recycling and incineration in plants that use heat energy to generate electricity. Pikitup has redefined its tariff determination principles effective 01 July 2016. These revised tariff determination principles require businesses and households to all contribute towards waste management services. This practice moves away from charging for waste management services (refuse charge) based on the number of bins to charging a levy as a contribution towards the cost associated with all waste management services. The amount of the levy to be charged will still be determined based on the market value of property.

The proposed tariffs for refuse removal services for 2021/22 are as follows

Refuse Charge

This charge is levied on all properties registered as residential in City’s Land Information System (LIS) in line with Property and Rates categories. Properties valued at R350 000 and below, as well as Indigents households are exempt from this charge. Indigent’s households are rebated from the refuse charge in line with the City’s rebate policy. The exemptions and rebates to be applied will ensure provision of free basic waste management services, particularly to indigents and those who can’t afford.

Proposed tariff for domestic properties also include any building and its outbuildings registered within the City of Johannesburg’s Registered Social Landlord Pilot Scheme, Inner City Properties, as well as those properties in the UDZ (Urban Development Zone).

The tariff for 2021/22 incorporates a separate charge in respect of recycling to be levied on households situated suburban areas within City of Johannesburg.

The table below depicts the property categories in terms of their values and related refuse charges aligned to each category.

Property Categories		Proposed Tariff (increased by 4.3%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R147
R500 001	R750 000	R194
R750 001	R1 000 000	R245
R1 000 001	R1 500 000	R258
R1 500 001	R2 500 000	R360
R2 500 001	R5 000 000	R375
R5 000 000>		R384

City Cleaning Levy (CCL)

The property categories listed below relates to CCL which is levied on properties zoned as non-residential including vacant land and all agricultural properties as reflected in City’s land information systems (LIS).

Property Categories		Proposed Tariff (increased by 4.3%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R201
R500 001	R1 500 000	R203
R1 500 001	R2 500 000	R291
R2 500 001	R5 000 000	R299
R5 000 001	R7 500 000	R464
R7 500 001	R10 000 000	R484
R10 000 001	R30 000 000	R650
R30 000 000>		R825

Non-Sectional Title Properties

The tariffs below apply to properties other than sectional title properties used for habitation and charged as follows:

- a) Non-sectional title properties with multiple living units will be R96 per unit
- b) Non-sectional title properties containing living rooms will be R40 per room with shared facilities per month.

Additional and Lost or Stolen bins

The provision of additional bins and replacement of stolen or lost bins are provided in the bin management policy of the City. This policy requires that stolen or lost bin could be replaced once for free within an 8 years cycle. Any additional replacement of lost or stolen bin/s within the bin life cycle period would be at a cost to resident/customer. The cost would be determined from time to time by the Pikitup finance department and would include the actual cost of the bin from the supplier and delivery cost. This principle would also apply to customers/residents who want additional bins.

Bins required for special events

A deposit equal to the cost of a bin or a skip would be required from the customers. The deposit is refundable once the bins/skips has been collected or returned to Pikitup. A delivery charge will be determined from time to time by Pikitup finance department. This delivery charge is not applicable to customers who choose to collect the bins from Pikitup Depot or Stores. A daily rental charge of R24 per bin and R63 per skip would be levied to customer for each day the skip remains with the customers. Pikitup bins or skips should only be

serviced by Pikitup at a fee determined in accordance with the commercial services principles determined by the Board.

Recycling Charge

Recycling entails separating waste at the source of generation/households (Separation at source (S@S)) and Pikitup team collect recyclables at different time schedules. The City’s waste management bylaws made it mandatory for every households within the City of Johannesburg jurisdiction to separate waste at their households and businesses. Pikitup will be rolling out full programme for the collection of recyclables from households.

Affluent households at various suburbs excluding those located in areas classified as township and informal settlements will be charged additional levy at an amount of R50 per month for all properties with a market value above R350 000

The table below depicts the property categories in terms of their values and related refuse charges aligned to each category.

Landfill disposal fees/tariff

Disposal fees/tariff

The categories below reflect charges for the waste disposed of at various landfills sites within the City. This method of waste disposal involves treatment of waste materials by burial and is categorised and charged per type and weight being disposed of as follows:

	Tariff (excl. vat)	
(a) Refuse Disposal for each 500kg - Except Special Industrial Waste	R 127	
(b) Refuse Disposal for each 250kg - Special Industrial Waste	R 127	
(c) Refuse Disposal - Except Special Industrial Waste done after 12:00pm on Saturday, the whole day on Sunday and Public Holidays	R 152	
(d) Refuse Disposal - organic (garden) waste (Free at Garden Sites)	R134	
(e) Refuse Disposal - Soil and Other Material Suitable for Covering Landfills	R 0	Landfill safe disposal (per ton)
(f) Refuse Disposal Outside of COJ- Soil and Other Material Suitable for Covering Landfills	R 189	

The tariffs in

this category relates to safe disposal of putrescible (food) waste at City landfill sites for which destructible certificates are issued. This service is charged per ton of waste disposed as follows:

Tariff (excl. vat)

(a)	Price per ton	R 3 186
(b)	Price per 500kg and under	R 1 594

Electricity Services

It is proposed to increase City Power tariffs by an average of 14.59% for FY21/22, subject to NERSA processes. According to the NERSA methodology for determining the municipal guideline increase, NERSA has to consider the municipal entities' actual cost structure in making a tariff determination. This increase is in line with the draft NERSA municipal guideline increase.

The proposed tariff increase is based on the following principles:

- a) All service and capacity charges (Rand/month) across all customer categories are proposed to be increased by 14.59%. The proposed increase to service and capacity charge is aimed at achieving greater balance between City Power's revenue and cost structure by gradually increasing the contribution with a fixed income to more effectively compensate for the proportionally higher fixed cost structure of our operations.
- b) All large power user (LPU) demand charges (Rand/kVA) across all customer categories are proposed to be increased by 14.59% in order to achieve a greater balance between City Power revenue and cost structure by gradually increasing the contribution of fixed income from LPUs to more effectively compensate for the proportionally higher fixed cost structure of our operations.
- c) All energy charges (c/kWh) across all customer categories are proposed to be increased by 14.59% except for the following customer categories which will be subjected to varied increases to energy charges;
 - o Conventional business,
 - o LPU Time of Use (TOU),
 - o Residential Prepaid,
- d) To limit the increase to conventional business customers' energy charges (c/kWh) to 10.19% to gradually align to NERSA benchmark tariffs,
- e) To increase the energy charges applicable to LPU TOU customers by 18.59% to achieve greater alignment between this category and the LPU Demand category,
- f) Due to the impact of the proposed capacity charges the increase to prepaid customers will vary from customer to customer based on their respective consumption profiles.
- g) It is further proposed to limit the increase to residential prepaid block 1 to 9.10% however the tariff applicable to block 2 should be increased by 18.1% to compensate for potential revenue loss to City Power while protecting the indigent customer consuming up to 350/kWh per month.
- h) It is further proposed to introduce the following new tariff categories:
 - o Generation use of system tariff commonly referred to as wheeling tariffs or third party network excess charges; The electricity regulation framework compel licensed to on request provide third party excess

to our electricity distribution network at NERSA approved tariffs. Third parties may require access to the City Power network should they have electricity supply customers embedded in our network.

- o Alternative LPU Time of Use (TOU) Tariff based on the notified maximum demand methodology; In terms of the proposed alternative tariff qualifying TOU customers will have the option of apply split the demand charge (R/kVA) into network access based on NMD as determined by the customer and a demand charge based on the monthly actual demand for capacity. LPU TOU Customers who choose to be on the particular tariff will still be subjected to all other tariffs that may be applicable to normal LUP TOU customer categories except for variant demand charges (R/kVA).

A summary of the expected escalations for the next three years is presented in the following table for each of the respective customer categories;

Segment	Overall Tariff Escalation Rates			
	FY2021	FY2122	FY2223	FY2324
Large Power User (MV-TOU)	7.70%	17.57%	10.00%	10.00%
Large Power User (LV-TOU)	7.63%	17.44%	10.00%	10.00%
LPM-MV	6.22%	14.59%	10.00%	10.00%
LPU-LV	6.22%	14.59%	10.00%	10.00%
Business Conventional	3.46%	11.67%	10.00%	10.00%
Business Prepaid	6.22%	14.59%	10.00%	10.00%
Agricultural	6.22%	14.59%	10.00%	10.00%
Residential Conventional	6.22%	14.59%	10.00%	10.00%
Residential Prepaid	6.22%	15.59%	10.00%	10.00%
Reseller Residential Conventional	6.22%	14.59%	10.00%	10.00%
Reseller Business Conventional	6.22%	14.59%	10.00%	10.00%
Average Increase	6.22%	14.59%	10.00%	10.00%

The tables below contain the proposed electricity tariffs for 2021/22 financial year:

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge			
	Position			Charge	Charge	Summer	Winter	Summer	Winter		
				R/month	R/month	R/kVA	R/kVA	c/kWh	c/kWh		
Large Customer - TOU	HV	kVA									
		kWh	Peak	1 886.76	24 409.54	223.94	223.94	200.19	476.36		
		kWh	Standard					150.72	181.88		
		kWh	Off-peak					115.86	124.62		
Large Customer - TOU	MV	kVA									
		kWh	Peak	1 870.96	5 203.53	240.80	240.80	200.19	476.36		
		kWh	Standard					150.72	181.88		
		kWh	Off-peak					115.86	124.62		
Large Customer - TOU	LV	kVA									
		kWh	Peak	1 360.70	1 216.52	257.65	257.65	200.19	476.36		
		kWh	Standard					150.72	181.88		
		kWh	Off-peak					115.86	124.62		
Large Customer	MV	kVA									
		kWh		1 020.52	5 510.91	240.80	240.80	160.97	190.53		
Large Customer	LV	kVA									
		kWh		850.44	1 298.70	257.62	257.62	172.44	201.98		
Large Customer Reactive Energy		kVArh						27.02			
Business	400 V	kVA	< 50	510.27	489.23						
		kWh	0 - 500					227.68	238.35		
		kWh	501 - 1000					249.90	259.49		
		kWh	1001 - 2000					262.06	271.07		
		kWh	2001 - 3000					271.62	280.18		
		kWh	> 3000					280.44	288.56		
		kVA	< 100	510.27	699.12						
		kWh	0 - 500					227.68	238.35		
		kWh	501 - 1000					249.90	259.49		
		kWh	1001 - 2000					262.06	271.07		
		kWh	2001 - 3000					271.62	280.18		
		kWh	> 3000					280.44	288.56		
		Business Prepaid	400 V	kVA	< 50						
				kWh	0 - 500					252.84	252.84
kWh	501 - 1000							276.87	276.87		
kWh	1001 - 2000							290.02	290.02		
kWh	2001 - 3000							300.36	300.36		
kWh	> 3000							309.89	309.89		
Reseller Business (Conventional)	400 V	kVA	< 50	510.27	489.23						
		kWh	0 - 500					225.57	237.57		
		kWh	501 - 1000					248.24	259.07		
		kWh	1001 - 2000					260.65	270.84		
		kWh	2001 - 3000					270.41	280.09		
		kWh	> 3000					279.40	288.62		

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge	
	Position					Charge	Charge	Summer	Winter
Agricultural	400 V	kVA		510.27	686.35			190.69	220.68
Domestic TOU 3 Ø	230 V	A	<=80	169.29	683.14				
		kWh	Peak					197.87	455.23
		kWh	Standard					156.52	186.48
		kWh	Off-peak					123.14	131.59
Domestic TOU 1 Ø	230 V	A	<=80	169.29	548.38				
		kWh	Peak					197.87	455.23
		kWh	Standard					156.52	186.48
		kWh	Off-peak					123.14	131.59
Domestic 3 Ø Seasonal	230 V	A	<=80	169.29	683.14				
		kWh	0 - 500					155.21	185.17
		kWh	501 - 1000					179.30	209.26
		kWh	1001 - 2000					193.12	223.08
		kWh	2001 - 3000					204.19	229.63
		kWh	> 3000					214.60	244.56
Domestic 1 Ø Seasonal	230 V	A	<=80	169.29	548.38				
		kWh	0 - 500					155.21	185.17
		kWh	501 - 1000					179.30	209.26
		kWh	1001 - 2000					193.12	223.08
		kWh	2001 - 3000					204.19	229.63
		kWh	> 3000					214.60	244.56
Domestic 3 Ø	230 V	A	<=80	169.29	683.14				
		kWh	0 - 500					163.19	163.19
		kWh	501 - 1000					187.28	187.28
		kWh	1001 - 2000					201.10	201.10
		kWh	2001 - 3000					212.17	212.17
		kWh	> 3000					222.58	222.58

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge	
	Position					Charge	Charge	Summer	Winter
Domestic 1 Ø	230 V	A	<=60	169.29	498.72				
		kWh	0 - 500					163.19	163.19
		kWh	501 - 1000					187.28	187.28
		kWh	1001 - 2000					201.10	201.10
		kWh	2001 - 3000					212.17	212.17
		kWh	> 3000					222.58	222.58
Domestic 1 Ø	230 V	A	80	169.29	548.38				
		kWh	0 - 500					163.19	163.19
		kWh	501 - 1000					187.28	187.28
		kWh	1001 - 2000					201.10	201.10
		kWh	2001 - 3000					212.17	212.17
		kWh	> 3000					222.58	222.58
Domestic Prepaid	230 V	kWh	0 - 350					169.69	169.69
		kWh	350-500					194.65	194.65
		kWh	>500					221.80	221.80
Reseller Domestic (Conventional)	230 V	A	<=80	170.09	686.35				
		kWh	0 - 500					146.48	146.48
		kWh	501 - 1000					169.11	169.11
		kWh	1001 - 2000					182.07	182.07
		kWh	2001 - 3000					192.47	192.47
		kWh	> 3000					202.25	202.25
Robot Intersections								318.13	318.13
Streetlights & Billboard per Luminaire								356.63	356.63

EMBEDDED GENERATION TARIFF

Residential Embedded Generator Energy Charge (c/kWh)	65.79
Business and Large Power User Embedded Generator Energy Charge (c/kWh)	54.52

The proposed tariffs for 2021/22 are exclusive of the 6c/kWh network surcharge, 2% surcharge on business and large power users and VAT.

Overall impact of tariff increases on households

The following table shows the overall expected impact of the proposed tariff increases on various households.

Table SA14: Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		306.04	214.23	226.01	235.05	235.05	235.05	2.0%	239.75	250.30	261.56
Electricity: Basic levy		444.93	485.39	548.84	583.03	583.03	583.03	14.6%	668.01	734.81	808.29
Electricity: Consumption		1 249.70	1 273.30	1 439.75	1 529.45	1 529.45	1 529.45	14.6%	1 752.35	1 927.60	2 120.35
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		506.76	568.79	625.14	698.01	698.01	698.01	6.8%	745.47	778.27	813.29
Sanitation		334.76	378.95	416.47	443.96	443.96	443.96	6.8%	474.15	495.01	517.29
Refuse removal		156.00	165.00	177.00	186.00	186.00	186.00	4.3%	194.00	202.54	211.65
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 998.19	3 085.66	3 433.21	3 675.50	3 675.50	3 675.50	10.8%	4 073.73	4 388.53	4 732.43
VAT on Services		376.90	430.71	481.08	516.07	516.07	516.07	11.4%	575.10	620.73	670.63
Total large household bill:		3 375.09	3 516.37	3 914.29	4 191.57	4 191.57	4 191.57	10.9%	4 648.83	5 009.26	5 403.06
% increase/-decrease		-	4.2%	11.3%	7.1%	7.1%	7.1%	10.9%	7.8%	7.9%	
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		183.63	91.81	96.86	100.74	100.74	100.74	2.0%	102.75	107.27	112.10
Electricity: Basic levy		444.93	485.39	548.84	583.03	583.03	583.03	14.6%	668.01	734.81	808.29
Electricity: Consumption		544.45	592.90	670.40	712.15	712.15	712.15	14.6%	815.95	897.55	987.30
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		371.96	418.89	460.39	506.01	506.01	506.01	6.8%	540.42	564.20	589.59
Sanitation		171.97	194.67	213.94	228.06	228.06	228.06	6.8%	243.57	254.29	265.73
Refuse removal		118.00	125.00	134.00	141.00	141.00	141.00	4.3%	147.00	153.47	160.38
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 834.94	1 908.66	2 124.43	2 270.99	2 270.99	2 270.99	10.9%	2 517.70	2 711.59	2 923.39
VAT on Services		231.18	272.53	304.14	325.54	325.54	325.54	11.3%	362.24	390.65	421.69
Total small household bill:		2 066.12	2 181.19	2 428.57	2 596.53	2 596.53	2 596.53	10.9%	2 879.94	3 102.24	3 345.08
% increase/-decrease		-	5.6%	11.3%	6.9%	6.9%	6.9%	10.9%	7.7%	7.8%	
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		326.67	373.47	418.26	356.08	356.08	356.08	14.6%	407.98	448.78	493.65
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		194.32	219.31	241.04	314.01	314.01	314.01	6.8%	335.37	350.13	365.88
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		520.99	592.78	659.30	670.09	670.09	670.09	10.9%	743.35	798.91	859.53
VAT on Services		72.94	88.92	98.90	100.51	100.51	100.51	10.9%	111.50	119.84	128.93
Total small household bill:		593.93	681.70	758.20	770.60	770.60	770.60	10.9%	854.85	918.75	988.46
% increase/-decrease		-	14.8%	11.2%	1.6%	1.6%	1.6%	10.9%	7.5%	7.6%	

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

Free Basic Services: Basic Social Services Package

The ESP assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the City's Expanded Social Package Policy. The Policy will be reviewed to ensure that it is aligned to national government policies supporting indigent customers, and better profile the programs of the City as they relate to poverty reduction, and social support. About 100 000 individuals are currently registered and the number is expected to increase to around 160 000 over the medium term.

Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

COUNCIL RESOLUTIONS

Council Resolutions

OPERATING BUDGET

IT IS RECOMMENDED

1. That the draft consolidated operating revenue of R65.4 billion, operating expenditure of R65 billion, taxation of R69.3 million and capital grants and contributions of R2.6 billion for the City of Johannesburg for the financial year 2021/22, and the indicatives for the projected medium-term period 2022/23 to 2023/24 be noted as set out in the following attachments:
 - 1.1 The consolidated operating budget for the City, Core Administration and Municipal Entities as reflected in Annexure A, B and C.
 - 1.2 The operating revenue and expenditure budget by vote for the City as reflected in Annexure D.
2. That the subsidies payable by Core Administration to the following Municipal Entities be noted: –

Municipal Entity	Adjusted Budget 2020/21	Budget 2021/22	Estimate 2022/23	Estimate 2023/24
	R 000	R 000	R 000	R 000
Pikitup	872 786	899 513	998 541	1 043 472
Johannesburg Roads Agency	1 293 374	1 324 279	1 382 973	1 445 581
Metrobus	669 859	670 484	700 067	731 569
Johannesburg City Parks and Zoo	963 865	1 000 552	1 044 095	1 091 074
Johannesburg Development Agency	40 627	40 795	41 349	43 210
Johannesburg Property Company	646 229	654 635	681 924	712 607
Metropolitan Trading Company	251 893	268 325	261 371	273 127
Johannesburg Social and Housing Company	19 900	14 355	14 970	15 641
Joburg City Theatres	163 454	166 152	173 464	181 268
Joburg Tourism	-	45 000	46 980	49 094

3. That the supporting information contained in the 2021/22 – 2023/24 Draft Medium-Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be noted in conjunction with this report.
4. That the Accounting Officer:
 - 2.1 In accordance with chapter 4 of the Systems Act:

- (a) Make public the annual consolidated operating budget and other documents referred to in section 17(3) of the MFMA; and
- (b) Invite the local community to submit representations in connection with the annual consolidated operating budget.

2.2 Submit the annual consolidated operating budget:

- (a) In both printed and electronic formats to the National and Provincial Treasury; and
- (b) In either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.

CAPITAL BUDGET

IT IS RECOMMENDED

1. That the draft capital budget of R8 192 229 000 for the year 2021/22, R8 599 769 000 for the year 2022/23 and R8 873 035 000 for the year 2023/24 of the City of Johannesburg be noted in terms of Section 16 (3) of the MFMA as set out in the following schedules:

1.1 Capital budget by vote for each of the Municipal Entities and Core Administration as reflected in Annexure A.

1.2 Capital budget by project for each of the Municipal Entities and Core Administration as reflected in Annexure B.

5. That the Accounting Officer:

2.1 In accordance with chapter 4 of the Systems Act:

- (a) Make public the annual consolidated operating budget and other documents referred to in section 17(3) of the MFMA; and
- (b) Invite the local community to submit representations in connection with the annual consolidated operating budget.

2.2 Submit the annual consolidated operating budget:

- (a) In both printed and electronic formats to the National and Provincial Treasury; and
- (c) In either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.

TARIFFS

IT IS RECOMMENDED

1. That the tariff of charges for the 2021/22 budget, as tabled, be noted.

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August) a time schedule that sets out the process to revise the IDP and prepare the Budget.

Key dates applicable to the process were:

Budget and tariff process 2021/22	Timeframe	Status
EMT Lekgotla	9- 10 November 2020	✓
Budget Steering Committee meetings	20- 22 and 25 January 2021	✓
Mayoral Committee considers tabled draft IDP, Budget, Tariffs, SDBIPs and Business Plans	18 March 2021	✓
Tabling of the draft IDP, Budget, Tariffs, SDBIPs and Business Plans at Council	24-25 March 2021	
IDP, Budget and Tariffs outreach process	April 2021	
Approval of IDP, Budget, Tariffs, SDBIPs and Business Plans by Mayoral Committee	6 May 2021	
Council approval of final IDP, Budget, Tariffs, SDBIPs and Business Plans	27 May 2021	

The budget process for 2021/22 commenced in November 2020 when an EMT Lekgotla was held on 9 -10 November 2020. Departments and municipal entities (MEs) were requested to prepare budget proposals and these budget proposals were then presented to the Budget Steering Committee held on 20 - 22 and 25 January 2021. On 6 March 2021, a Mayoral Lekgotla was held where final budget allocations were issued. Departments and entities were requested to allocate resources towards service delivery with a focus on GLU priorities and initiatives. The Minister of Finance’s budget speech was held on 24 February 2021 and the budget does take in to account the latest national allocations as reflected in the Gazette. The provincial allocation will be available later and the allocation will be included in the final budget that will be submitted to Council during the month of May 2021. On 26 February 2021, the Council approved the 2020/21 adjustment budget which has been used as a base for the next MTEF planning.

2.1.2. IDP and Service Delivery and Budget Implementation Plan

The City’s IDP is its principal strategic planning instrument, which directly guides and informs it’s planning, budget, and management and development actions. This framework is rolled out into objectives, key

performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. There will be areas revised in line with the new strategic priorities, and to create focus in resource allocation.

The process plan applicable to this revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Compilation of the SDBIP; and
- The review of the performance management and monitoring processes

For the 2021/22 MTB, each department/function had to review its business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2020/21 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3. Review of the Financial Development Plan

The financial development plan has been reviewed in line with historic performance trends and the local government regulatory framework, and used to confirm both the adjustment budget and the 2020/21 budget indicatives. The outcomes of the process were used to inform the resource allocation process. The funding model still relies heavily on revenue generated from trading services through tariffs, supported by grants and loans. Built into the models are modules that recognise constraints as a result of existing commitments and the projected financial position. Optimisation as a modelling technique was used to arrive at budget limits that put the organisation at a sound financial position. The modelling process also shared light on the performance of major revenue sources in relation to capital investments made, providing a rich background of evaluating budget proposals.

2.1.4 Community Consultation

As per legislative requirements, once the draft budget is tabled in Council, it must be made available for the public to comment on. The public participation process will be undertaken in line with the prescripts of the MFMA, Municipal Systems Act, and other applicable legislation. The program is managed in conjunction with the Office of the Speaker. The tabling of the draft budget in March 2021 will mark the commencement of community participation, encourage discussion with all stakeholders and provide an opportunity for feedback. The public participation process will take place throughout the month of April 2021 with the support of the City's regional structures. The outcome of the public participation process will be considered to determine the final budget and tariffs.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

Budgeting takes place within the overall City planning framework. The City's Growth and Development Strategy (GDS) and IDP are the primary point of reference for the MTB. Subsequent to the election of a new Mayor in December 2019, a new strategic direction and priority programmes were forged, forming the basis for the IDP review.

The new strategic priorities are:

- Good governance
- Financial sustainability
- Integrated human settlements
- Sustainable service delivery
- Job opportunity and creation
- Safer city
- Active and engaged citizenry
- Economic development
- Sustainable development
- Smart city
- Minimising the impact of COVID19 (and future pandemics)
- Eradicating gender based violence and violence against children

Accordingly, the 2021/22 MTB addresses the following key programmes in the IDP:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services;
- Improve and strengthen the financial position
- Improve and strengthen the City's financial position
- Impact the housing market including the integration, development and maintenance hostels and flats
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement
- Job opportunities and creation
- Development and support of SMME
- Community Based Planning and enhanced community engagement, including Mayoral imbizos
- Manage displaced communities and homelessness
- Combat drug and substance abuse
- Combat gender-based violence
- Combat corruption, fraud and maladministration
- Combat illegal land invasion and promote regulated land use
- Formalisation of informal settlements and accelerated rapid land release

The 2021/22 MTB has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4: Reconciliation of IDP strategic objectives and budget (revenue)

STRATEGIC PROGRAMME	SUB-PROGRAMME	Medium-Term Budget 2021/22 - 2023/24		
		Budget Year 2021/22 R 000	Budget Yr +1 2022/23 R 000	Budget Yr +2 2023/24 R 000
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	(By) Law Enforcement Programme - Joburg 10+	1 553 085	1 621 419	1 694 379
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	(By) Law Enforcement Programme - Land invasion and enforcement	5 062	5 285	5 523
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	Communication / Stakeholder Engagement - Service Delivery Outreach Programme	15 535	16 218	16 948
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	Ensure effective medical emergency and fire response	18 623	19 442	20 317
Accelerated and visible Service delivery and re-introduction of co-service	Approval of rezoning, township and site development plan applications within turnaround times	1 442	1 505	1 573
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	45 626	47 634	49 777
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues)	93 947	98 081	102 495
Accelerated and visible Service delivery and re-introduction of co-service	COVID-19 Response - Municipal Services	265	277	289
Accelerated and visible Service delivery and re-introduction of co-service	Customer Services	98	102	107
Accelerated and visible Service delivery and re-introduction of co-service	Implementation of inclusionary housing policy and transit orientated development plan	190 912	193 194	200 459
Accelerated and visible Service delivery and re-introduction of co-service	Improved Road Safety and Reduced Congestion	8 779	9 174	9 588
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan	5 646	5 900	6 166
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - Preventative maintenance	473 800	392 751	401 425
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - War on Potholes	38 106	39 822	41 122
Accelerated and visible Service delivery and re-introduction of co-service	Jozi Ihlomile Program	28 032	29 433	30 757
Accelerated and visible Service delivery and re-introduction of co-service	Maintenance of Corporate Geo-informatics spatial information	474	495	517
Accelerated and visible Service delivery and re-introduction of co-service	Management Support / E-Health / Clean Audit	153 601	164 353	171 749
Accelerated and visible Service delivery and re-introduction of co-service	Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease	58 931	1 287	1 346
Accelerated and visible Service delivery and re-introduction of co-service	Service Extension, Reading and Resource Development	26 500	27 500	28 738
Accelerated and visible Service delivery and re-introduction of co-service	Shelter and Accommodation Programme - Management of Growing Informal settlements within Hostels	92 659	96 828	101 185
Accelerated and visible Service delivery and re-introduction of co-service	Smart and Safer Cities	53 664	56 027	58 547
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Grass-cutting programme	68 891	71 918	75 148
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Litter picking – public spaces	210 714	219 986	229 885
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Waste Management	1 785 384	1 863 940	1 947 819
Combat corruption; fraud and maladministration	Waste Management / Environmental Protection - Waste Management	5 548	5 791	6 053
Combat illegal land invasion and promote regulated land use	(By) Law Enforcement Programme - Land invasion and enforcement	1 194	1 247	1 304
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Waste Management / Environmental Protection - Waste Management	1 814	1 895	1 979
Development and support of SMMEs	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	82 330	686 420	707 922
Development and support of SMMEs	Improving revenue collection	12 093	12 625	13 193
Development and support of SMMEs	Job Creation - SMME empowerment	753 448	185 263	200 374
Development and support of SMMEs	Unlocking investments through property transactions and developments	73 010	76 223	79 653
Impact the housing market including the integration; development and maintenance of hostels and flats	Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels)	305 320	318 755	333 099
Improve and strengthen financial position		48 925	51 078	53 381
Improve and strengthen financial position	Approved Funding Plan, Investor Roadshows, Profitability and Liquidity Ratio, Long term domestic credit rating	312 900	326 668	341 368
Improve and strengthen financial position	Business Continuity Support, Programs and Plans	70 670	73 780	77 100
Improve and strengthen financial position	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	23 506	24 539	25 642
Improve and strengthen financial position	Communication / Stakeholder Engagement - Improved approach on complaints / query management system	31 553	32 941	34 423
Improve and strengthen financial position	Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues)	162 182	169 318	176 938
Improve and strengthen financial position	Enhancing Financial Sustainability	17 776 376	18 570 855	19 239 924
Improve and strengthen financial position	FINANCIAL SUPPORT - 443815 - INC 30 DAYS PAYMENT TURNAROND FOR MERCHANT, CIVILS, SUNDRIES, ASSIST FORENSIC INV, SUPP OTHER DEPT	5 467 766	5 933 195	6 079 700
Improve and strengthen financial position	Increasing Responsiveness to Billing Problems	29	30	32
Improve and strengthen financial position	Library Services Access	3 609	3 768	3 937
Improve and strengthen financial position	Museums and Galleries Programmes	4 401	4 595	4 801
Improve and strengthen financial position	Other	210 981	218 813	227 174
Improve and strengthen financial position	Revenue collection	216 753	226 399	236 469
Improve and strengthen financial position	Revenue Enhancement Initiatives	19 956 188	22 166 401	24 319 458
Improve and strengthen financial position	Smart and Safer Cities	258	269	281
Improve and strengthen financial position	Waste Management / Environmental Protection - Waste Management	224 705	234 590	245 151
Job opportunities and creation	Job Creation - Co-Production (Work Packages)	5 022	5 243	5 479
Job opportunities and creation	Job Creation - EPWP	8 529		
Day-to-day programme	Day-to-day programme	14 680 108	14 897 395	15 591 836
TOTAL		65 368 995	69 210 667	73 202 530

Table SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)

KEY PRIORITY	PROGRAMME	2020/21 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21 R 000	Budget Yr +1 2021/22 R 000	Budget Yr +2 2022/23 R 000
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	(By)Law Enforcement Programme - Joburg 10+	2 940 624	3 070 010	3 208 161
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	(By)Law Enforcement Programme - Land invasion and enforcement	253 022	264 155	276 041
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	(By)Law Enforcement Programme - Operationalization of Municipal Courts	78 826	82 293	85 995
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	(By)Law Enforcement Programme - Security at council buildings	1 131 351	1 181 131	1 234 284
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	Communication / Stakeholder Engagement - Service Delivery Outreach Programme	130 145	135 872	141 981
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	Ensure effective medical emergency and fire response	1 123 768	1 173 205	1 226 000
A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement	Ensure ethics and discipline	33 425	34 899	36 468
Accelerated and visible Service delivery and re-introduction of co-service	(By)Law Enforcement Programme - Encroachment / Building of illegal Backyard structures	12 859	13 425	14 029
Accelerated and visible Service delivery and re-introduction of co-service	(By)Law Enforcement Programme - Vandalism Reduction	202 406	211 309	220 817
Accelerated and visible Service delivery and re-introduction of co-service		35 170	36 717	38 369
Accelerated and visible Service delivery and re-introduction of co-service	Access to facilities and services	183 791	191 879	200 517
Accelerated and visible Service delivery and re-introduction of co-service	Air Quality	1 500	1 566	1 636
Accelerated and visible Service delivery and re-introduction of co-service	Approval of building plans within statutory timeframes	81 862	85 469	89 315
Accelerated and visible Service delivery and re-introduction of co-service	Approval of outdoor advertising applications within 90 days	11	11	11
Accelerated and visible Service delivery and re-introduction of co-service	Approval of rezoning, township and site development plan applications within turnaround times	87 810	91 672	95 797
Accelerated and visible Service delivery and re-introduction of co-service	Arts and Culture Programmes	65 061	67 922	70 983
Accelerated and visible Service delivery and re-introduction of co-service	Bibliographic and Distribution Services	9 049	9 450	9 873
Accelerated and visible Service delivery and re-introduction of co-service	Billing Accuracy	145 419	151 818	158 649
Accelerated and visible Service delivery and re-introduction of co-service	Biodiversity management	3 184	3 324	3 474
Accelerated and visible Service delivery and re-introduction of co-service	Building stakeholder relation	120	125	131
Accelerated and visible Service delivery and re-introduction of co-service	Business Continuity Support , Programs and Plans	158 124	165 074	172 488
Accelerated and visible Service delivery and re-introduction of co-service	Climate Change	1 000	1 044	1 091
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Citywide Imbizo Programme	10 164	10 610	11 085
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	1 136 344	1 171 389	1 224 034
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Improved approach on complaints / query management system.	160	168	188
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues)	862 041	899 972	940 471
Accelerated and visible Service delivery and re-introduction of co-service	Communication / Stakeholder Engagement - Service Delivery Outreach Programme	60 298	63 423	66 276
Accelerated and visible Service delivery and re-introduction of co-service	Competative Sport	3 656	3 817	3 989
Accelerated and visible Service delivery and re-introduction of co-service	COVID-19 Response - Food Security and Social Relief	91 823	93 663	95 629
Accelerated and visible Service delivery and re-introduction of co-service	COVID-19 Response - Municipal Services	197 133	205 803	215 058
Accelerated and visible Service delivery and re-introduction of co-service	Customer Services	405 508	423 348	442 399
Accelerated and visible Service delivery and re-introduction of co-service	Developing pro-active maintenance and service teams	170 035	177 517	185 505
Accelerated and visible Service delivery and re-introduction of co-service	Development of Inner-City spatial planning tool	2 175	2 271	2 373
Accelerated and visible Service delivery and re-introduction of co-service	Development of outdoor advertising by-law	2 307	2 407	2 517
Accelerated and visible Service delivery and re-introduction of co-service	Digital transformation	66 028	68 930	72 030
Accelerated and visible Service delivery and re-introduction of co-service	Driving the "service with pride" campaign	37 509	39 160	40 922
Accelerated and visible Service delivery and re-introduction of co-service	eLearning and Library Applications	16 559	17 288	18 066
Accelerated and visible Service delivery and re-introduction of co-service	Encourage innovation and efficiency through the Smart City programme	8 677	9 059	9 467
Accelerated and visible Service delivery and re-introduction of co-service	Expanded Social Package Relief	11 500	12 007	12 547
Accelerated and visible Service delivery and re-introduction of co-service	Food security that is both improved and safeguarded / Pest Control / Air Pollution	209 593	218 812	228 655
Accelerated and visible Service delivery and re-introduction of co-service	Good Corporate Governance and Clean Audits	28 446	29 696	31 032
Accelerated and visible Service delivery and re-introduction of co-service	Good governance- Pro-active investigation	677	707	739
Accelerated and visible Service delivery and re-introduction of co-service	Heritage Programmes	1 648	1 720	1 797
Accelerated and visible Service delivery and re-introduction of co-service	Implementation of inclusionary housing policy and transit orientated development plan	15 423	16 101	16 825
Accelerated and visible Service delivery and re-introduction of co-service	Implementation of the City's Substance Abuse Strategy	35 169	36 714	38 360

KEY PRIORITY	PROGRAMME	202021 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Yr +1 2021/22	Budget Yr +2 2022/23
		R 000	R 000	R 000
Accelerated and visible Service delivery and re-introduction of co-service	Improved Road Safety and Reduced Congestion	41 645	44 338	46 332
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan	76 350	88 742	92 735
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - Electricity Failures	1 334 342	1 393 046	1 455 729
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels)	108 020	112 774	117 848
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - Preventative maintenance	609 641	619 508	647 373
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - Street Light Repair and Installation	415 042	433 303	452 793
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - War on Potholes	729 245	752 255	785 470
Accelerated and visible Service delivery and re-introduction of co-service	Infrastructure Repair and Preventative Maintenance - Water Leaks and Sewer Repairs	31 250	32 623	34 090
Accelerated and visible Service delivery and re-introduction of co-service	Instilling best service standards by City employees	173 472	181 105	189 256
Accelerated and visible Service delivery and re-introduction of co-service	Integrated, Seamless and Efficient Systems and Processes	170 049	177 528	185 507
Accelerated and visible Service delivery and re-introduction of co-service	Job Creation - Co-Production (Work Packages)	80 694	84 245	88 036
Accelerated and visible Service delivery and re-introduction of co-service	Job Creation - Proactive Informal Trader Stall Identification and management of informal trade within precincts	11 173	11 665	12 189
Accelerated and visible Service delivery and re-introduction of co-service	Job Creation - SMME empowerment	11 500	12 006	12 546
Accelerated and visible Service delivery and re-introduction of co-service	Jozi Ihlomile Program	27 511	28 723	30 015
Accelerated and visible Service delivery and re-introduction of co-service	Library Services Access	19 997	20 875	21 814
Accelerated and visible Service delivery and re-introduction of co-service	Maintenance of Corporate Geo-informatics spatial information	47 543	49 638	51 872
Accelerated and visible Service delivery and re-introduction of co-service	Maintenance of the Capex JSIP management tool	5 000	5 220	5 455
Accelerated and visible Service delivery and re-introduction of co-service	Management Support / E-Health / Clean Audit	136 203	142 226	148 663
Accelerated and visible Service delivery and re-introduction of co-service	Mass participation and Recreation	9 516	9 935	10 382
Accelerated and visible Service delivery and re-introduction of co-service	Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease	838 911	875 793	915 167
Accelerated and visible Service delivery and re-introduction of co-service	Modernisation of built environment automation system	2 000	2 088	2 182
Accelerated and visible Service delivery and re-introduction of co-service	Museums and Galleries Programmes	7 245	7 566	7 902
Accelerated and visible Service delivery and re-introduction of co-service	Open Space Planning	1 900	1 984	2 073
Accelerated and visible Service delivery and re-introduction of co-service	Pro-active investigation	18 700	19 522	20 510
Accelerated and visible Service delivery and re-introduction of co-service	Provision of basic services – water	6 937 008	7 242 230	7 568 117
Accelerated and visible Service delivery and re-introduction of co-service	Regional Footprint	753	786	821
Accelerated and visible Service delivery and re-introduction of co-service	Repairs and maintenance (water and sewer networks)	982 633	1 024 601	1 070 662
Accelerated and visible Service delivery and re-introduction of co-service	Rollout of Mobile Clinics to increase access to primary health care	36 200	37 790	39 491
Accelerated and visible Service delivery and re-introduction of co-service	Service Extension, Reading and Resource Development.	215 788	225 281	235 421
Accelerated and visible Service delivery and re-introduction of co-service	Shelter and Accommodation Programme - Informal Settlement Management (implement formalization programme – UJISP)	7 271	7 591	7 932
Accelerated and visible Service delivery and re-introduction of co-service	Shelter and Accommodation Programme - Management of Growing Informal settlements within Hostels	52 738	55 057	57 541
Accelerated and visible Service delivery and re-introduction of co-service	Smart and Safer Cities	114 675	118 002	123 311
Accelerated and visible Service delivery and re-introduction of co-service	Sport Development	10 415	10 874	11 361
Accelerated and visible Service delivery and re-introduction of co-service	Subsidised education - staff empowerment	1 461	1 525	1 584
Accelerated and visible Service delivery and re-introduction of co-service	Support for governance structures	74 980	78 275	81 805
Accelerated and visible Service delivery and re-introduction of co-service	TB / HIV and AIDS	12 505	13 053	13 639
Accelerated and visible Service delivery and re-introduction of co-service	The expansion of extended hour libraries and clinics within the City	65 307	68 178	71 244
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Clearing illegal dumping	81 036	84 460	88 260
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Grass-cutting programme	1 162 207	1 213 330	1 267 918
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Litter picking – public spaces	789 468	820 395	857 799
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Recycling programme	50 577	94 938	95 031
Accelerated and visible Service delivery and re-introduction of co-service	Waste Management / Environmental Protection - Waste Management	1 613 180	1 693 783	1 772 595
Accelerated and visible Service delivery and re-introduction of co-service	Wastewater Treatment Works (WWTW)/management Programme	475 696	469 596	490 794
Accelerated and visible Service delivery and re-introduction of co-service	Water Resource Management	5 730	5 198	5 509
Accelerated and visible Service delivery and re-introduction of co-service	Well informed Councillors to execute their duties and functional Ward committees	305 108	318 534	332 864

KEY PRIORITY	PROGRAMME	202021 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Yr +1 2021/22	Budget Yr +2 2022/23
		R 000	R 000	R 000
Combat corruption; fraud and maladministration	Creating an honest and transparent City that fights corruption	10 878	11 357	11 866
Combat corruption; fraud and maladministration	Good Corporate Governance and Clean Audits	5 100	5 324	5 564
Combat corruption; fraud and maladministration	Group Risk and Assurance Services - Broking Fees	12 376	12 920	13 501
Combat corruption; fraud and maladministration	Legal Support and (By)-Law Prosecution	11 471	11 970	12 502
Combat corruption; fraud and maladministration	Policy Reform Initiatives	10 571	11 037	11 533
Combat corruption; fraud and maladministration	Prevent, detect, investigate and resolve crimes committed against the City	110 821	115 696	120 902
Combat corruption; fraud and maladministration	Support for governance structures	52 464	54 774	57 237
Combat corruption; fraud and maladministration	Systems of Internal Control	25 717	26 845	28 048
Combat corruption; fraud and maladministration	Waste Management / Environmental Protection - Waste Mangement	80 180	83 698	87 471
Combat gender based violence	Gender Based Violence Programmes	4 848	5 059	5 286
Combat illegal land invasion and promote regulated land use	(By)Law Enforcement Programme - Land invasion and enforcement	313 318	327 117	341 839
Combat illegal land invasion and promote regulated land use	Legal Support and (By)-Law Prosecution	2 426	2 533	2 647
Combating drug and substance abuse	Substance Abuse Crisis Centre	64	67	70
Combating drug and substance abuse	Substance Abuse Treatment Centre Programmes	94 823	98 996	103 455
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Communication / Stakeholder Engagement - Citywide Imbizo Programme	5 098	5 322	5 561
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	19 763	20 631	21 558
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Communication / Stakeholder Engagement - Service Delivery Outreach Programme	159 093	166 091	173 564
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Media Relations and External Communications	9 471	9 888	10 332
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Public Education	578	603	629
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Stakeholder Engagement	22 821	23 817	24 884
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Waste Management / Environmental Protection - Kleena Joburg	28 559	29 817	31 158
Community Based Planning and enhanced community engagement, including mayoral izimbizo	Waste Management / Environmental Protection - Waste Mangement	185 818	210 159	219 623
Development and support of SMMEs	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	203 518	212 472	222 032
Development and support of SMMEs	Job Creation - Business forums engagement (Regional)	440	460	480
Development and support of SMMEs	Job Creation - Local Labor for CAPEX Projects	500	523	547
Development and support of SMMEs	Job Creation - SMME empowerment	1 073 629	1 126 138	1 176 864
Formalization of informal settlements and accelerated rapid land release	Shelter and Accommodation Programme - Title deed programme	79 686	83 121	86 861
Impact the housing market including the integration; development and maintenance of hostels and flats	Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels)	86 842	90 639	94 706
Impact the housing market including the integration; development and maintenance of hostels and flats	Infrastructure Repair and Preventative Maintenance - Water Leaks and Sewer Repairs	19 144	19 987	20 885
Impact the housing market including the integration; development and maintenance of hostels and flats	Job Creation - EPWP	1 233	1 286	1 345
Impact the housing market including the integration; development and maintenance of hostels and flats	Job Creation - Youth Development	3	3	3
Impact the housing market including the integration; development and maintenance of hostels and flats	Prevent, detect, investigate and resolve crimes committed against the City	546	570	596
Impact the housing market including the integration; development and maintenance of hostels and flats	Shelter and Accommodation Programme - Informal Settlement Management (implement formalization programme – UIISP)	23 035	24 048	25 131
Improve and strengthen financial position	(By)Law Enforcement Programme - Joburg 10+	52 070	54 360	56 805
Improve and strengthen financial position		5 441	5 681	5 936
Improve and strengthen financial position	Approved Funding Plan, Investor Roadshows, Profitability and Liquidity Ratio, Long term domestic credit rating	3 205 629	3 346 676	3 497 278
Improve and strengthen financial position	AUDIT OPINION (443832)	9 945	10 382	10 849
Improve and strengthen financial position	Business Continuity Support, Programs and Plans	645 534	673 938	704 261
Improve and strengthen financial position	Communication / Stakeholder Engagement - Improved approach on complaints / query management system.	25 861	26 996	28 209
Improve and strengthen financial position	Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues)	44 568	46 529	48 623
Improve and strengthen financial position	COVID-19 Response - Municipal Services	31 536	32 924	34 405
Improve and strengthen financial position	Cutting wasteful expenditure on non-core functions	39 244	40 969	42 814
Improve and strengthen financial position	Enhancing Financial Sustainability	1 153 480	1 204 227	1 258 419
Improve and strengthen financial position	FINANCIAL MANAGEMENT CONTROL - AUDIT FEES (4438 15)	34 984	36 396	37 903
Improve and strengthen financial position	FINANCIAL STATEMENTS AND ASSET MANAGEMENT (4439 15)	16 993	17 741	18 538
Improve and strengthen financial position	FINANCIAL SUPPORT - 443815 - INC 30 DAYS PAYMENT TURNAROND FOR MERCHANT, CIVILS, SUNDRIES, ASSIST FORENSIC INV, SUPP OTHER DEPT	30 137	31 399	32 747

KEY PRIORITY	PROGRAMME	202021 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Yr +1 2021/22	Budget Yr +2 2022/23
		R 000	R 000	R 000
Improve and strengthen financial position	FINANCIAL SUPPORT - 4443 15 - PAYROLL CHECKING , SALARY RECONS AND THIRD PARTY PAYMENTS	8 602	8 981	9 384
Improve and strengthen financial position	FINANCIAL SUPPORT - PENS MED AID (443820)	(1 237)	(1 292)	(1 350)
Improve and strengthen financial position	Improving revenue collection	168 125	174 106	181 941
Improve and strengthen financial position	Increasing Responsiveness to Billing Problems	107 415	112 141	117 188
Improve and strengthen financial position	Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels)	142 459	148 727	155 420
Improve and strengthen financial position	Monitoring resolution of audit queries raised in the AGSA management letter	9 544	9 963	10 411
Improve and strengthen financial position	Prevent, detect, investigate and resolve crimes committed against the City	266	278	290
Improve and strengthen financial position	Reducing Non-revenue Water	141 866	148 165	154 887
Improve and strengthen financial position	Revenue collection	548 297	572 632	598 617
Improve and strengthen financial position	Revenue Enhancement Initiatives	15 308 743	16 358 975	17 626 492
Improve and strengthen financial position	SAP AND MSCOA - SAP BUSINESS SUPPORT (4438 55)	785	820	857
Improve and strengthen financial position	Shelter and Accommodation Programme - Informal Settlement Management (implement formalization programme – UISP)	560 383	585 508	611 175
Improve and strengthen financial position	Shelter and Accommodation Programme - Provision of low-cost houses – Programme for short-term (e.g. TRA's)	26 355	27 541	28 781
Improve and strengthen financial position	Waste Management / Environmental Protection - Waste Mangement	159 829	162 669	171 004
Job opportunities and creation		1 059	1 106	1 156
Job opportunities and creation	Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions	11 887	12 410	12 969
Job opportunities and creation	Communication / Stakeholder Engagement - Inter-Governmental engagement forum	6 764	7 062	7 379
Job opportunities and creation	COVID-19 Response - Economic Relief and Stimulus	4 677	4 882	5 102
Job opportunities and creation	COVID-19 Response - Municipal Services	59 902	62 538	65 352
Job opportunities and creation	Ensure number of individuals benefit through learnership/ internship	663	692	723
Job opportunities and creation	Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels)	67 271	70 230	73 390
Job opportunities and creation	Job Creation - Business forums engagement (Regional)	30 432	31 774	33 202
Job opportunities and creation	Job Creation - Co-Production (Work Packages)	129 329	134 732	140 788
Job opportunities and creation	Job Creation - EPWP	20 168	21 054	22 000
Job opportunities and creation	Job Creation - Land release programme	23 645	24 686	25 797
Job opportunities and creation	Job Creation - Local Labor for CAPEX Projects	500	441	552
Job opportunities and creation	Job Creation - SMME empowerment	114 440	119 475	124 848
Job opportunities and creation	Job Creation - Youth Development	54 557	56 954	56 686
Job opportunities and creation	Urban Agriculture	13 045	13 622	14 242
Manage displaced communities and homelessness	Provision of basic services – sanitation	236 976	247 395	258 516
Manage displaced communities and homelessness	Shelter and Accommodation Programme - Managing Displaced People	34 240	35 750	37 362
Manage displaced communities and homelessness	Shelter and Accommodation Programme - Provision of low-cost houses – Programme for short-term (e.g. TRA's)	48 185	50 304	52 567
Day-to-day programme	Day-to-day programme	11 033 513	11 496 968	12 017 503
TOTAL		64 976 026	68 189 611	71 786 422

Table SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand	Strategic Objective	Goal	2021/22 Medium Term Revenue & Expenditure Framework		
			Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	Safer city	Safer city	2 000	1 000	1 000
	Sustainable service delivery	Sustainable service delivery	572 538	280 434	355 243
	Economic development	Economic development	538 905	475 054	475 460
	Good governance	Good governance	1 564 516	1 503 881	1 528 927
	Financial sustainability	Financial sustainability	-	-	-
	Smart City	Smart City	3 000	-	-
	No Selection	No Selection	5 511 270	6 339 400	6 512 405
	Allocations to other priorities		-	-	-
	Total Capital Expenditure		8 192 229	8 599 769	8 873 035

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The City is committed to developing a comprehensive system that allows for the management of the performance of the City. This system forms the basis for managing the performance of Core Departments as well as Municipal Entities.

Citywide performance management is therefore the process of strategic planning through which performance objectives for the City of Johannesburg are identified, based on the Growth and Development Strategy and the Integrated Development Plan, and then monitored and measured via the City Scorecard (the SDBIP). Performance management takes place within the context of a broader cooperative governance framework and is informed by national planning (at the level of national Government) and by regional planning (at the level of the Provincial Government).

The corporate governance framework for the city integrates both political as well as administrative accountability for the performance of the city.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table SA8: Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management									
Credit Rating		Aa1.za	Aa1.za	Aa1.za					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	19.8%	10.0%	8.4%	8.0%	8.0%	6.5%	9.6%	7.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	23.8%	10.9%	10.0%	9.6%	9.6%	7.7%	11.2%	9.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-91.5%	-56.9%	-15.3%	-40.2%	-37.5%	-32.1%	-27.3%	-27.0%
Liquidity									
Current Ratio	Current assets/current liabilities	0.8	1.1	1.1	1.2	1.2	1.1	1.2	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	1.1	1.1	1.2	1.2	1.1	1.2	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.4	0.3	0.4	0.3	0.3	0.2	0.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.6%	90.2%	110.6%	89.4%	90.1%	90.6%	90.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.6%	90.2%	110.6%	89.7%	90.1%	90.6%	90.8%	91.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.6%	19.1%	27.7%	17.4%	21.3%	22.7%	21.3%	18.2%
Creditors Management									
Creditors to Cash and Investments		608.5%	245.6%	254.0%	208.4%	259.6%	308.5%	334.9%	284.5%
Employee costs	Employee costs/(Total Revenue - capital revenue)	23.9%	24.2%	23.9%	26.3%	26.6%	25.9%	25.5%	25.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.7%	27.0%	34.2%	26.8%	26.9%	26.2%	25.8%	25.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.3%	6.5%	6.3%	7.4%	6.0%	5.9%	5.8%	5.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.7%	10.9%	12.7%	12.3%	11.8%	11.5%	11.4%	11.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.5	26.3	14.8	23.6	23.6	15.4	22.5	24.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	25.7%	25.1%	36.5%	22.8%	27.8%	29.3%	27.2%	23.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	1.6	1.8	1.5	1.2	0.9	0.9	1.0

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The CoJ's borrowing strategy is premised on the limits and success of interventions identified in the financial development plan. It is estimated that the debt to revenue will be between 34% - 39% over the medium-term.

Capital charges to operating expenditure are a measure of the cost of borrowing in relation to the operating expenditure. This is expected to increase in line with the City's funding increase that can be attributed to bonds repayments. It is estimated that the cost of borrowing and principal paid as a percentage of the operating expenditure will be 6.5% for 2021/22, 9.6% in 2022/23 and thereafter reaching 7.9%. Borrowing is considered a prudent financial instrument in financing capital infrastructure development, and this indicator will have to be carefully monitored going forward.

2.3.1.2. Liquidity

Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1.5-2:1.

2.3.1.3. Revenue Management

As part of the financial sustainability strategy, the City continues to integrate revenue enhancement initiatives with the budget planning process. Monthly performance reports are used to track performance against revenue targets, and remedial actions are implemented through appropriate governance structures. The intention is to understand the drivers of revenue performance and how they are impacted by changing economic conditions.

2.3.1.4. Creditors Management

The City continues to put processes in place to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality targets a 100 percent compliance rate. This has had a favorable impact on suppliers' perceptions of the risk of doing business with the City, which is expected to benefit the City in the form of more competitive pricing of tenders, as suppliers compete for the City's business.

2.3.2 Indigence and the Extended Social Package

For the 2021/22 financial year the City will continue on a process to revitalise its indigent register and make it a central instrument in contributing to revenue enhancement, poverty reduction and food security. This includes aligning the register to various sector policies, and preserving fairness in application implementation and

monitoring. At this stage it is understood that the Department of Social Development is reviewing the ESP in a manner that focusses it in achieving the priorities.

2.3.3 Providing clean water and managing waste water

The Department of Water Affairs conducts performance rating of water treatment works, presenting a Blue Drop and Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The last Blue and Green drop assessment was done in 2013/14. During this assessment the City achieved an overall score of 96.06%, signifying that the City's potable water and waste water treatment works meet standards of exceptional quality. The City was awarded a Blue Drop status for its potable water distribution system. The Green Drop certification was awarded to four of the six wastewater treatment works. Driefontein, Goudkoppies, Ennerdale and Olifantsvlei Works received Green Drop status while Bushkoppie and Northern Works failed to do so.

JW has a Water Safety Plan in place and the plan was independently assessed by the International Water Association (IWA) against an international assessment model. There were no high-risk problems identified. There are no problems experienced in the management of drinking water and the water continuously complies with the *Drinking Water Standard: SANS 241*.

2.3.4. Service Standards

Service standards for departments and entities

CITY POWER		
No.	Core Service	Service Level Standard
1.	Average time taken to repair logged streetlight queries (Motorways)	2 days
2.	Average time taken to repair logged streetlight queries (Secondary Roads, Main Arterials and Area lighting)	6 days
3.	Percentage resolution of logged illegal connection queries within 30 days – multiple properties.	95%
4.	Percentage resolution of logged queries within 30 days.	95%
5.	Percentage of Large Power Users (LPU) meters read as per the download file.	98%
6.	Percentage of Domestic meters read as per the download file.	95%
7.	Average time take to communicate logged service interruption - Planned interruption.	7 days
JOBURG WATER		
No.	Core Service	Service Level Standard
8.	Percentage of water supply interruptions concluded within 12 hours of notification.	95%
9.	Percentage of fire hydrants repaired within 48 hours of notification.	85%
10.	Percentage of stolen meters replaced within 24 hours of notification.	95%
11.	Percentage of defective meters repaired within 3 days of notification.	95%
12.	Percentage of leaking valves repaired within 48 hours of notification.	95%
13.	Percentage of missing manhole covers replaced within 24 hours of notification.	95%
14.	Percentage repair of water pipe burst within 48 hours of notification.	92%
15.	Percentage sewer blockages cleared within 24 hours of notification.	95%
16.	Percentage of new water connections completed within 15 days of receiving request from customer.	90%
17.	Percentage of actual accounts billed on actual meter readings	90%
18.	Percentage of planned service interruption communiqués send within 7 days.	95%
19.	Percentage unplanned interruption communiqués send immediately.	95%

PIKITUP		
No.	Core Service	Service Level Standard
20.	Resolution and Complaints within 7 (seven) days of call logged	85%
21.	Collecting of general business waste	90%
22.	Collecting putrescible waste (wet waste) Within 24 Hours of logged call	100%
23.	Cleaning of illegal dumping spot within 10 (ten) days of call logged	85%
24.	Removal of animal carcasses Within 48 (forty-eight) hours of call logged	100%
25.	Delivery of new or replacement wheelie bins (240l) ordered by customer within 7 days.	85%
26.	Collecting of refuse bags on the curb side	90%
27.	Collecting domestic waste daily	90%
28.	% of households in informal settlements receiving refuse removal services	90%
JOSHCO		
No.	Core Service	Service Level Standard
29.	Billing of customers	98% accurate bills of all active customers.
30.	Attending to requests for maintenance	96 % of maintenance requests attended within 14 working days
31.	Routine building maintenance	Once per year and as when required.
32.	Application of rental housing	Outcome of enquiry to be sent to application within 5 days.
33.	Application of rental housing	Outcome of the application communicated within 7 days.
34.	Resolution of complaints	Acknowledgement and response within 24 hours of complaint being logged.
35.	Resolution of complaints	Resolution of the complaints/ queries within 5 workings days.

JOHANNESBURG ROADS AGENCY		
No.	Core Service	Service Level Standard
36.	% of damaged / missing road barriers or guardrails repaired from when a valid call is logged	40%-14 days 60%-20 Days 80%-30 days
37.	% of blocked stormwater kerb inlets (KI's) repaired from when a valid call is logged	40%-10 days 60%-20 Days 80%-30 days
38.	% of missing JRA manhole covers made safe and replaced after a valid call is logged	40%-10 days 60%-20 Days 80%-30 days
39.	% of reported damaged / missing regulatory road traffic signs replaced or repaired from the time when a valid call is logged	40%-10 days 60%-20 Days 80%-30 days
40.	% of reported potholes repaired from the time when a valid call is logged	40%-14 days 60%-20 Days 80%-30 days
41.	% of reported faulty traffic signals repaired from the time of genuine fault recorded by JRA from all sources.	40% - 24 hours 60% - 48 hours 80% - 7 days
42.	% of reported damaged traffic signal poles repaired / replaced from when a valid call is logged	40%-14 days 60%-20 Days 80%-30 days
TRANSPORT		
No.	Core Service	Service Level Standard
43	Rea Vaya Station waiting time peak(trunk route) on a working day	95% adherence to daily bus schedule
44.	Rea Vaya Station waiting time peak(trunk route) on a working day	10 minutes maximum
45.	Rea Vaya Station waiting time off peak(trunk route) on a working day	30 minutes maximum
46.	Rea Vaya Feeder bus peak waiting time on a working day	15 minutes maximum
47.	Rea Vaya Feeder bus off peak waiting time on a working day	30 minutes maximum
48.	Safety of commuters	100% compliance to safety and security of commuters
49.	bus seating-standing	Enforcing of bus seating-standing in line with applicable regulations
50.	Comments on permit applications / concurrencies	30 days turnaround time
51.	Access Restriction Applications (SAR)	90 days turnaround time from receipt of application

METROBUS		
No.	Core Service	Service Level Standard
52.	% of scheduled public bus trip arriving on time	90%
53.	Bus timetable	90-95% adherence to daily bus schedule (<5 min headway)
54.	Safety of passengers	100% compliance to health and safety legislation 1) Zero security incidents on buses 2) Zero fatalities
		Enforcing of bus seating-standing in line with applicable regulations
55.	Response time for walk in enquiries	All walk-in queries acknowledged within 1 hour
JOBURG MARKET		
No.	Core Service	Service Level Standard
56.	Opening a new buyer account	20 minutes
57.	Electronic Sales Processing System disruptions	Mirror/back- up system to go live: within 55 minutes
58.	Time to resolve cashiering queries when clients are depositing money.	Resolution of depositing queries within 30 minutes.
59.	Repairs of infrastructure facilities	Commencement with repairs process on reported infrastructure breakdown within 24 hours
60.	Repairs to ripening facilities	90% Availability
61.	Cold Room facilities	Average temperature variance not greater than 2°c of agreed customer requirements
HOUSING		
No.	Core Service	Service Level Standard
62.	Response to Group Legal and Contracts on new eviction matters, where City is joined to provide TEA.	Written response to Group Legal and Contracts within 7 days of receiving a request.
63.	Title deed registration	Within 21 days from lodgment date
64.	Issuing of title deeds	<6 months

JOHANNESBURG CITY PARKS & ZOO		
No.	Core Service	Service Level Standard
65.	Maintenance of Flagship Parks	12 maintenance cycles per quarter
66.	Maintenance of Developed Parks	3 maintenance cycles per quarter
67.	Maintenance of Undeveloped Parks	1 maintenance cycle per quarter
68.	Maintenance of Main Arterials	3 maintenance cycles per quarter
69.	Maintenance of Landscaped Islands and Town Entrances	6 maintenance cycles per quarter
70.	Maintenance of Flagship/Active cemeteries	6 maintenance cycles per quarter
71.	Maintenance of passive cemeteries	1 maintenance cycle per quarter
72.	Response to calls logged for removal of emergency fallen trees	80% of emergency calls attended to
73.	Response to calls logged for emergency damaged infrastructure	80% of emergency calls attended to
74.	Compliance to the PAAZA (Pan-African Association of Zoos and Aquaria) standards	100% compliance

HEALTH		
No.	Core Service	Service Level Standard
75.	Waiting times at clinics	Under 2.5 hours
76.	Reported notifiable medical conditions	100% investigated and reported within 3 days
77.	Request for services attended to by environmental health services	100% of requests attended to within 48 hours
78.	Response to complaints and requests for personal health services	100% response to complaints and requests within 48 hours
PUBLIC SAFETY		
No.	Core Service	Service Level Standard
79.	Vehicle registration process complete in under 50 min from point of service.	301 332
80.	Driver's license renewal process complete in under 50 min from point of service.	162 000
81.	Bulk Vehicle registration process complete in within 24hrs from point of service.	300 000
82.	Fire and rescue calls response time: Emergency call dispatched in 3 minutes	38%
83.	Fire and rescue calls response time: Emergency responded to in 15 minutes (be at the scene within this time)	75%
84.	By-law enforcement: Response to infringements: within 24 hours	90%
85.	Accident reports: Available within 48 hours of accident log	905

86.	Traffic control: 90% response to all logged calls for traffic control within 30 minutes	60%
DEVELOPMENT PLANNING		
No.	Core Service	Service Level Standard
87.	Building Inspections	85% within 48 hours of request
88.	Planning Law Enforcement Inspection	85% First Inspection and issuing of notice- 15 days after registration of complaint 85% Re-inspection- 31 working days from the date of the first inspection
89.	e-Property Information Service	95% within 2 working days (16 working hours)
90.	Online mapping website	95% available (Dependency: Hosting infrastructure availability)
91.	Consent use (land use applications)	85% within 2.5 months (excluding post decision legal administration)
92.	Municipal Planning Tribunal (MPT)	85% of decisions made within 30 days from last meeting of MPT
93.	Post-decision legal admin: Subdivisions/Division of land	85% within 2.0 months
94.	Post-decision legal admin: Rezoning	85% within 3.0 months
95.	Post-decision legal Admin: Consent	85% within 1.5 months
96.	Post-decision legal Admin: Township (Excludes processes out of the City's hands e.g. lodging documents with SG, opening a township register etc.)	85% Section 82 Application - 1 month
COMMUNITY DEVELOPMENT		
No.	Core Service	Service Level Standard
97.	Public Pool Lifeguard	Minimum 1 Lifeguard per 50 bathers in accordance with applicable norms and standards.
98.	Cleanliness of all facilities	100% of all facilities cleaned daily.
99.	Access to Library Information Services	100% of all libraries to be open according to operating hours (excluding planned closures with a two-week notice period and emergency closures on a as and when basis).
100.	Access to Arts, Culture and Heritage Services	100% of all museums, galleries, arts centres to be open according to operating hours (excluding planned closures with a two-week notice period and emergency closures on a as and when basis)
101.	Access to Sports and Recreation Services	100% of sports facilities, recreation facilities, community halls, stadiums and swimming pools to be open according to operating hours (excluding planned closures with a two-week notice period and emergency closures on a as and when basis).
JOHANNESBURG CITY THEATRES		
No.	Core Service	Service Level Standard
101.	Theatres accessible to people with disabilities	100% accessibility.

102.	Production start times	100% of all shows commence within 15 minutes as per schedule.
103.	Safety of patrons	100% compliance to health and safety legislation.
GROUP FORENSIC INVESTIGATIONS		
No.	Core Service	Service Level Standard
104.	Prevention of crimes committed against CoJ	95% Pre-employment vetting within 7 to 14 working days (except for international qualifications/ criminal verifications). 95% Screening of service providers within 5 working days.
105.	Detection of crimes committed against CoJ	95% New complains received, registered and feedback to client within 5 working days.
106.	Investigation of crimes committed against CoJ	90% Investigation of cases completed within 100 working days (with an exception of complex cases)
Group Finance		
No.	Core Service	Service Level Standard
107.	Percentage of clearance Figures processed within 30 days of application being received	100%
108.	Percentage of clearance Certificates issued within 24 hours of payment being received.	100%
109.	Billing queries logged.	90% of billing queries resolved within 30 days. 95% of billing queries resolved within 60 days. 100% of billing queries resolved within 90 days.
110.	Percentage valid invoices paid within 30 days of receiving the relevant invoice.	100% of valid invoices paid within 30 days of receiving the relevant invoice.
111.	Turnaround time for issuing refunds.	100% of refunds issued within 30 days.
112.	Turnaround time for resolving customer complaints.	90% of customer complaints responded to within 30 days. 95% responded to within 60 working days. 100% responded to within 90 days.
113.	Response to customer queries logged via the Joburg Connect.	Response within 48 hours
114.	Call Centre Average Waiting Time per minute.	90% within 60 seconds.
115.	Customer Service Centre maximum average queuing time per hour.	30 Minutes 95% of the cases.
JOHANNESBURG PROPERTY COMPANY		
No.	Core Service	Service Level Standard
116.	Response in acknowledgement of requests, enquiries and complaints	Within 1 day of logged call
117.	Provision of answers and/or results related to the receipt of the requests and enquiries regarding properties	Within 3 days of logged call
118.	The performance of emergency work for JPC managed facilities	Within 1 day of logged call
119.	Performance of minor works on facilities managed by JPC	Within 2 days of logged call

120.	Performance of major works on facilities managed by JPC	Within 5 days of logged call
121.	Complete the sale or lease and registration of servitudes of Council owned land	Within 6 months after Council Approval in terms of Section 14(2) of the Municipal Finance Management Act
122.	Tender placed after Council approval and CoJ Executive Adjudication Committee	Within 4 months of CoJ Executive Adjudication Committee approval (to sign off property agreement with 3rd party)
123.	Internal allocation of land and buildings to City Departments and Entities (PTOB: permission to occupy and build and lease office space from third parties)	Within 60 days of application and budget confirmation
124.	Performance of surveys on the condition of all plant and equipment in order to allow the assessment of the required repairs and maintenance of facilities managed by JPC.	Quarterly (from date of instruction received)
125.	Response to general enquiries at client services counter	Within 24 hours of logged call
126.	Response to enquiries regarding transactions in pipeline	Within 24 hours of logged call
127.	Response to applicants/interest to lease or acquire (formal applications) land and/or buildings	Within 30 days of application

BUDGET RELATED-POLICIES

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The City's budgeting process is guided by relevant legislation and budget related policies.

The following are the key policies that affect or are affected by the annual budget:

2.4.1. Budget Management Policy

The City has developed a Budget Management Policy that provides a framework within which Directors, Managing Directors, Chief Executive Officers, Chief Financial Officers, Finance Directors and Managers can compile, control and review budgets of their respective Departments and Municipal Entities to ensure effective financial management. The policy guides the budget process and ensures sound expenditure management.

This policy incorporates, amongst others, provisions for the shifting of funds within and between votes, adjustment budgets, unforeseen and unavoidable expenditure, budget management and oversight.

The Policy is available on the City's website.

2.4.2. Tariff Policy

The Municipal Systems Act, Act 32 of 2000, requires a municipality to have a tariff determination policy.

The City's Tariff Policy provides a broad framework within which Council can determine fair, transparent and affordable service charges that also promote sustainability of service provision. This Policy is based on principles that address the social, economic and financial imperatives that the process of tariff- setting should take account of. Departments and entities translate these principles into specific contents that relates to their businesses.

The City revised its Tariff Policy in 2008 and the Policy is on the City's website.

2.4.3. Treasury Control Policy

The City has a Treasury Control Policy in place, which details a strategy and process of debt, cash management and financial risk management that complies with all the relevant legislation, regulations and guidelines.

The policy seeks to ensure the continued financial strength of the organisation by avoiding the occurrence of unnecessary/ uncontrolled events which could weaken the overall profitability and balance sheet structure.

2.4.4. Cash Management and Investment Policy

Section 13 (2) of the MFMA requires that a municipality have a policy dealing with cash management and investment.

The City's Cash Management and Investment policy is developed within the framework of the MFMA, and is contained within its Treasury Policy.

2.4.5. Policy on Borrowing

Chapter six (6) of the MFMA provides a framework for a policy on borrowing. The City's Policy on Borrowing is contained within its Treasury Policy, and it ascribes to the principles outlined in the Act.

2.4.6. Funding and Reserves Policy

The City's Treasury Policy contains a policy on funding and reserves. The Funding Policy is aimed at ensuring that the City procures sufficient and cost-effective funding in order to achieve its capital expenditure objectives in an optimum manner. The Policy shall be adhered to in the procurement of funding for the City having due regard to the assets and liability maturity profile of the City.

2.4.7 Credit Control and Debt Collection Policy

The City's Credit Control and Debt Collection Policy provides the procedures and mechanisms for credit control and for the collection of debts. The primary objective of this policy is to ensure that all monies due and payable to the City in respect of rates, fees for services, surcharges on such fees, charges, tariffs, interest which has accrued on any amounts due and payable in respect of the foregoing and any collection charges are collected efficiently and promptly.

The Policy is available on the City's website.

2.4.8 Supply Chain Management Policy

Municipalities are required in terms of section 111 of the MFMA to have a Supply Chain Management Policy.

The City approved its Supply Chain Management Policy in 2006. This Policy is currently under review to further strengthen, among other, to improve transparency, in terms of the Municipal Supply Chain Management Regulations, as well as National Treasury guidelines circulated from time to time.

2.4.9 The Rates Policy

The City revises its Rates Policy annually as per legislative requirements. A consultation process plan and outcomes of such process will be used as an input into the 2020/21 budget process.

Rates Policy and General Valuation Roll in terms of the Municipal Property Rates Act (MPRA) was implemented by the City on the 1st July 2008, 1 July 2013, and the City implemented its third new general valuation in July 2018.

2.4.10 The Expanded Social Package Policy

The City developed an expanded Social Package Policy in 2009 that indicate how municipal service subsidies are administered in the City. The targeting mechanism has been amended from a household- based means testing to an individually tied poverty index. The poverty index takes into account an individual's factors as well as the characteristics of the area he/ she reside in. This is in line with the logic that poverty is not a function of income only.

The Extended Social Package Policy will be reviewed to align it with the priorities of the current administration and the revitalization of the indigent register while increasing its focus to improve effectiveness.

2.4.11 Policies on Infrastructure Investment and Capital Projects

The Capital Investment Framework (CIF) is the framework through which the City identifies and prioritizes capital projects for implementation in the forthcoming financial year and the relevant medium-term budget. Over the past years, aspects of the framework have been used to develop various modules of the City's infrastructure planning tool, (JSIP).

Capital investment is dealt with within the budgeting process and is driven by the following:

- The Growth and Development Strategy;
- The Mayoral Priorities;
- Key IDP Interventions;
- The Spatial Development Framework;
- The Growth Management Strategy; and
- Capital Investment Framework

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the 2021/22 MTB include:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

2.5.1. External factors

The global economic effects of the COVID19 pandemic are far-reaching and will likely be long-lasting. In South Africa the large increase in unemployment and income losses has entrenched existing inequalities. Although government will conduct a mass vaccination programme, the threat of resurgent waves of infection lingers. The South African economy contracted by an estimated 7.2 per cent in 2020. The National Treasury projects real economic growth of 3.3 per cent in 2021. Growth is forecast to moderate to 2.2 per cent in 2022 (NT: MTBPS, 2021).

In this uncertain context, economic recovery becomes very important. For municipalities, growth in economic activity positively impacts on the revenue base, the ability of municipalities to generate and collect revenue to fund the much-needed development programmes intended to improve the lives of residents.

2.5.2. General inflation outlook and its impact on the municipal activities

Inflation, as measured by the CPI, has remained within the target range of the South African Reserve Bank since the beginning of 2018, and has been on a downward trajectory. Average inflation declined from 4.7% in 2018 to 4.1% in 2019. In 2020 inflation averaged 3.3%, the lowest since 2004 (Statistics South Africa, CPI Publications).

In its Monetary Policy Statement of January 2021, the South African Reserve Bank (SARB) slightly raised its medium term inflation outlook. The Bank's forecasts of headline CPI average 4.0% in 2021 (up from 3.9%), 4.5% for 2022 (up from 4.4%) and 4.6% for 2023.

Inflation increases the cost of living of households and thereby increases the vulnerability of low and middle income groups and negatively affects their ability to pay for municipal services. This negatively impacts the revenue generation and revenue collection rates of municipalities and consequently their ability to fund the planned programmes.

The City is projecting CPI at 4.3% for 2021/22, 4.4% for 2022/23 and 4.5% for 2023/24 financial years.

2.5.3. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. There are a set of risk management and liability matching activities undertaken by the City' treasury, and political guidance is required if there is a need for review. The FDP further incorporates the ratios prescribed by the National Treasury through Circular 71 and requirements specific to covenant, and therefore, serves as a regulatory instrument in managing the City's overall capital structure at group level.

Borrowing will be R2.6 billion in the 2021/22 budget year and R2.4 billion in the outer year. For the 2021/22 MTB interest on loans is projected to be 9.75%, 10.45% and 11.62% for the respective years.

2.5.4. Collection rate for revenue services

The rate of revenue collection is currently expressed as a percentage of annual billings. For the medium-term, collection rates for the various services are assumed as follows:

The overall budgeted collection rate is 90.7% for 2021/22, 90.9% for 2022/23 and 91% for the outer years.

2.5.5. Salary increases

There is no currently no agreement on salaries and wages. In terms of the practices of the SALGBC's multi-year collective agreement, salary increase for 2021/22 would be based on the projected average CPI percentage for 2021 plus one comma five percent (1.5%). The forecasts of the South African Reserve Bank, in terms of the January 2021 Monetary Committee Statement would be used to determine the projected CPI. In the event that the projected average CPI is lower than 5% it would be deemed to be 5%, and if the projected CPI is higher than 10% it would be deemed to be 10%. The SARB is forecasting an average headline CPI of 4.0% for 2021, 4.5% for 2022 and 4.6% for 2023. The same procedure is followed to determine the salary increases for 2022/23 and 2023/24 financial years.

The City is budgeting for a salary increase of 4.3% for 2021/22, 4.4% for 2022/23 and 4.5% for 2023/24 financial years. A natural attrition rate of 0.5% is provided in 2021/22.

2.5.6. Bulk purchases

Electricity bulk purchases from Eskom and Kelvin Power station are assumed to increase by 17.7 per cent and the cost of bulk purchases from Rand Water is expected to increase by 5.8 per cent for the 2021/22 financial year.

Finance charges are increasing by 4.2 per cent and other expenditure categories have been limited below CPI with the aim of implementing operational efficiencies.

Credit rating

Moody's reviewed the City's credit rating on 3 December 2020. According to this review, the credit profile of the City of Johannesburg (Ba2 negative) reflects the city's status as South Africa's (Ba2 negative) business capital and main financial and economic centre, which allows it to access a broad tax base. The city's credit profile also reflects the challenges associated with its high infrastructure backlog and rapid population growth, which strain its capital infrastructure plans. Nonetheless, the credit profile incorporates the city's moderate debt levels, and improving liquidity and operating performance. The negative outlook reflects the weakening of the credit profile of its support provider, the Government of South Africa. The coronavirus pandemic and the associated deterioration in the global and national economic outlooks have constrained the city's financial performance through lower revenue collection as a result of higher unemployment.

2.5.7. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 100 percent on the capital programme for the 2021/22 MTB of which performance has been factored into the cash flow budget.

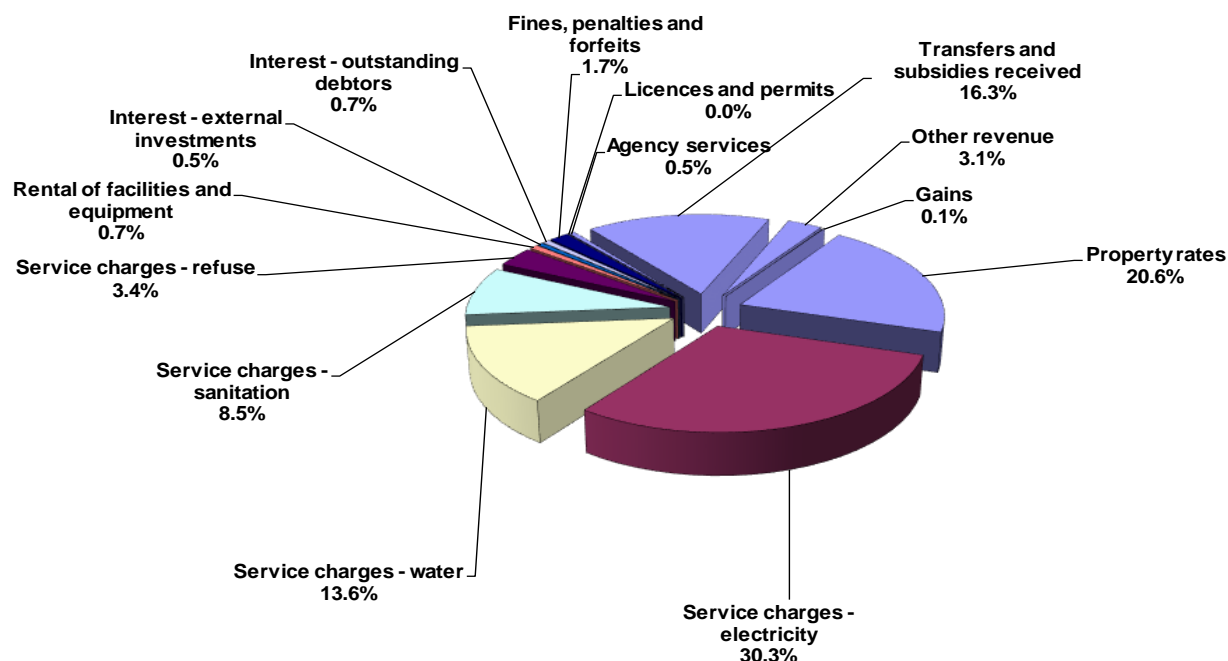
2.6 OVERVIEW OF BUDGET FUNDING

2.6.1. Medium-term outlook: Operating revenue

The following is a breakdown of the operating revenue over the medium-term.

Revenue	Adjusted Budget 2020/21 R million	Budget 2021/22 R million	%	Estimate 2022/23 R million	Estimate 2023/24 R million
Property rates	13 215	13 479	2.0%	14 072	14 706
Service charges - electricity	17 178	19 783	15.2%	22 008	24 171
Service charges - water	8 342	8 909	6.8%	9 301	9 719
Service charges - sanitation	5 192	5 545	6.8%	5 789	6 049
Service charges - refuse	2 129	2 221	4.3%	2 318	2 423
Rental of facilities and equipment	461	487	5.7%	508	531
Interest - external investments	317	331	4.3%	345	361
Interest - outstanding debtors	413	429	4.0%	447	466
Fines, penalties and forfeits	1 102	1 118	1.5%	1 167	1 220
Licences and permits	8	9	4.3%	9	10
Agency services	336	350	4.3%	365	382
Transfers and subsidies received	10 361	10 649	2.8%	10 747	10 939
Other revenue	1 940	2 027	4.5%	2 099	2 193
Gains	33	33		33	33
Total revenue	61 026	65 369	7.1%	69 211	73 203

The following graph is a breakdown of the operational revenue per main category for the 2021/22 financial year.



The revenue strategy is a function of key components such as:

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of an 90.7 percent annual collection rate for consumer revenue;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Moving towards cost- reflective tariffs, i.e. determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- The ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The City derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

The proposed tariff increases for the 2021/22 MTB on the different revenue categories are:

Proposed tariff increases over the medium-term

Revenue category	2021/22 tariff increase %	2021/22 Total Budgeted revenue Rm
Property rates	2.00%	13 479
Refuse	4.30%	2 221
Water and sanitation	6.80%	14 453
Electricity	14.59%	19 783
Total		49 936

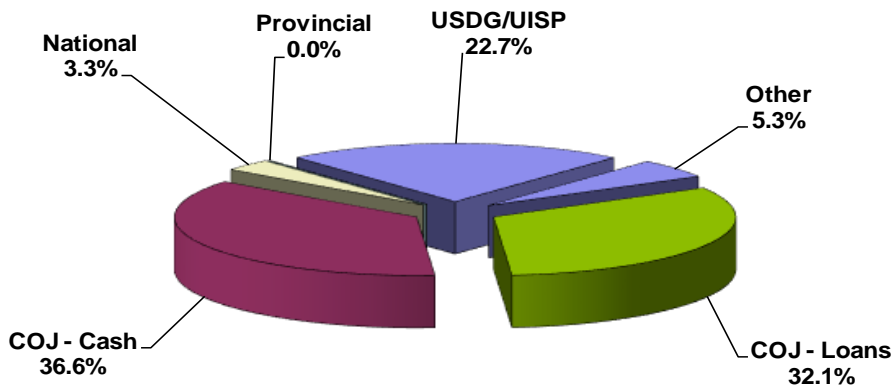
2.6.2. Medium-term outlook: Capital expenditure

The following is a breakdown of the funding composition of the 2020/21 medium-term capital programme.

Funding source	Adj Bud 2020/21 R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Loan funding	3 000 000	2 632 000	2 351 000	2 394 000
CRR and surplus cash	1 620 442	3 000 000	3 072 000	3 148 999
Grants and contributions	3 378 915	2 560 229	3 176 769	3 330 036
Total	7 999 357	8 192 229	8 599 769	8 873 035

The capital budget of the City projects a spending plan of approximately R25.76 billion over the next three-year period. The capital budget for the 2021/22 financial year amounts to approximately R8.2 billion. Approximately R5.6 billion of the capital budget will be funded by the City and R2.6 billion from grants and public contributions.

Funding Sources for 2021/22



- R2.6 billion of capital will be funded from loans;
- R3 billion of capital will be funded through cash surpluses;
- R267.2 million will be funded from grants received from National (PTIS - R56.3 million, NDPG - R56.6 million, Project Preparation Grant - R80.4 million and Integrated City Development Grant - R74 million);
- R1.2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R646.4 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R433.6 million will be funded from other sources (public and bulk service contributions).

Table SA15: Investment particulars by type

Investment type	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand								
Parent municipality								
Deposits - Bank	1 212 598	3 521 341	968 306	4 472 598	1 448 306	2 028 306	2 028 306	2 028 306
Guaranteed Endowment Policies (sinking)	2 052 797	1 384 772	1 515 776	2 221 512	1 314 307	1 008 141	636 406	1 906 876
Consolidated total:	3 265 395	4 906 113	2 484 082	6 694 110	2 762 613	3 036 447	2 664 712	3 935 182

Table SA16: Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Closing Balance
Name of institution & investment ID	Yrs/Months						
Parent municipality							
INVESTEC	1.002739726	FIXED DEPOSIT	7.45%	26 February 2021	-	38	1 538
INVESTEC	1.002739726	FIXED DEPOSIT	0.0745	26 February 2021	-	3 654	146 854
INVESTEC	1.002739726	FIXED DEPOSIT	0.076	24 July 2020	-	3 703	55 703
Absa	Call	Call Deposit	0.038	NA	183 608	-	455 377
Citibank	Call	Call Deposit	0.0335	NA	1 589	-	1 682
Deutsche	Call	Call Deposit	0.0355	NA	1 000	0	1 000
Investec	Call	Call Deposit	0.037	NA	383 690	-	9 918
Nedbank	Call	Call Deposit	0.038	NA	381 369	-	87 231
Rmb	Call	Call Deposit	0.037	NA	290 370	-	72 868
Standard	Call	Call Deposit	0.037	NA	596 665	-	60 817
Absa - CRR Fund	Call	Call Deposit	0.038	NA	33 763	-	15 677
					-	-	-

Table SA17: Borrowing

Borrowing - Categorized by type	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand								
Parent municipality								
Annuity and Bullet Loans	2 750 000	2 750 000	2 750 000					
Long-Term Loans (non-annuity)	11 140 329	13 083 343	13 318 673					
Financial Leases	162 835	183 374	208 551					
Marketable Bonds	6 016 000	6 016 000	6 016 000	24 214 470	22 225 149	21 645 168	21 758 497	23 344 148
Total Borrowing	20 069 164	22 032 717	22 293 224	24 214 470	22 225 149	21 645 168	21 758 497	23 344 148

Table SA18: Transfers and grant receipts

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
RECEIPTS:					
Operating Transfers and Grants					
National Government:	9 711 698	10 152 961	10 424 455	10 508 634	10 690 356
Local Government Equitable Share	5 183 056	5 903 684	5 467 766	5 933 195	6 079 700
National : Fuel Levy	3 683 458	3 683 458	3 921 074	4 105 311	4 123 430
National : Expanded Public Works Programme	19 819	19 819	8 529	–	–
National : Infrastructure Skills Development Grant	7 000	7 000	7 500	7 500	7 500
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000
National : Public Transport Network Operations Grant	807 365	529 000	1 008 586	451 628	478 726
National : Energy Efficiency and Demand-side	10 000	9 000	10 000	10 000	–
Provincial Government:	197 084	192 584	208 133	221 286	231 244
Provincial : Health	171 584	171 584	181 633	193 786	202 506
Provincial : Libraries, Archives and Museums	9 500	10 000	10 000	10 500	10 973
Recap of Comm Library	16 000	11 000	16 500	17 000	17 765
Other grant providers:	14 889	14 889	16 151	16 709	17 236
United Nations Environment Programme	14 889	14 889	11 151	11 709	12 236
Other grant	–	–	5 000	5 000	5 000
Total Operating Transfers and Grants	9 923 671	10 360 434	10 648 739	10 746 629	10 938 836
Capital Transfers and Grants					
National Government:	2 229 600	2 405 389	2 126 643	2 761 791	2 872 607
Public Transport Network Grant: Capex					
Urban Settlement Development Grant	1 478 287	1 639 076	1 213 099	1 204 509	1 257 596
Neighbourhood Development Partnership Grant	62 406	77 406	56 569	50 000	50 000
Intergrated City Development Grant	74 754	74 754	73 982	78 225	81 745
Informal Settlement Upgrading Grant	370 000	370 000	646 375	684 888	715 075
Programme and Project Preparation Support Grant	–	–	80 361	84 969	88 714
Total Capital Transfers and Grants	2 229 600	2 405 389	2 126 643	2 761 791	2 872 607
TOTAL RECEIPTS OF TRANSFERS & GRANTS	12 153 271	12 765 823	12 775 382	13 508 420	13 811 443

Table SA21: Transfers and grants made by the municipality

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
Cash Transfers to Organisations					
<i>SPCA</i>	8 138	8 588	8 957	9 351	9 772
<i>Bike sharing</i>	2 000	–	–	–	–
<i>Marks Park</i>	1 765	1 765	1 841	1 922	2 008
<i>NGO's (Various)</i>	5 903	–	–	–	–
<i>Wits Book Prize (Best Phd Student)</i>	2	2	2	2	2
<i>Joburg Ballet and Orchestra</i>	21 512	21 512	22 437	23 424	24 478
<i>Bidding Fund & Bid Support</i>	79	–	–	–	–
<i>Taxi and Taxi Compensation</i>	10 342	–	–	–	–
<i>Other Grants</i>	7 111	21 381	479 056	500 134	522 640
TOTAL CASH TRANSFERS AND GRANTS	56 852	53 248	512 293	534 833	558 900

Table A7: Consolidated Budgeted Cash Flows

Description	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	8 479 833	10 968 874	11 130 464	11 948 573	12 077 863	12 325 853	12 868 196	13 447 263
Service charges	22 467 296	24 433 973	25 798 730	28 991 114	29 421 005	32 929 786	35 713 240	38 465 042
Other revenue	1 665 688	2 066 250	681 683	3 594 599	3 132 720	4 367 714	3 341 927	4 213 947
Transfers and Subsidies - Operational	7 005 722	8 118 588	9 532 772	9 923 671	10 360 533	10 648 658	10 746 700	10 939 135
Transfers and Subsidies - Capital	2 478 262	2 772 516	2 349 511	2 229 600	2 204 789	2 126 643	2 761 791	2 872 607
Interest	715 421	839 864	464 349	686 772	317 245	330 905	345 465	361 011
Payments								
Suppliers and employees	(35 392 093)	(38 217 434)	(41 394 733)	(47 918 146)	(48 706 606)	(51 588 216)	(54 395 006)	(57 463 625)
Finance charges	(2 525 423)	(2 434 266)	(2 264 589)	(3 034 846)	(3 050 462)	(3 177 846)	(3 317 670)	(3 466 966)
Transfers and Grants	-	-	-	(56 852)	(53 248)	(512 293)	(534 833)	(558 900)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 894 706	8 548 365	6 298 187	6 364 485	5 703 838	7 451 204	7 529 809	8 809 513
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	417 326	421 160	466 255	447 646	490 096
Decrease (increase) in non-current receivables	-	-	-	(124 687)	-	-	-	-
Decrease (increase) in non-current investments	961 948	(9 350)	931	(93 072)	201 469	(1 961 834)	1 181 735	187 529
Payments								
Capital assets	(6 354 940)	(7 397 063)	(5 929 408)	(7 458 560)	(7 999 357)	(8 192 229)	(8 599 769)	(8 873 035)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5 392 992)	(7 406 413)	(5 928 477)	(7 258 993)	(7 376 729)	(9 687 808)	(6 970 388)	(8 195 410)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Borrowing long term/refinancing	5 998 386	4 349 726	1 000 000	3 000 000	3 000 000	2 632 000	2 351 000	2 394 000
Increase (decrease) in consumer deposits	-	-	-	171	199	201	203	205
Payments								
Repayment of borrowing	(6 356 150)	(2 392 324)	(1 217 795)	(1 838 485)	(1 838 485)	(1 034 322)	(3 211 981)	(2 237 671)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(357 764)	1 957 402	(217 795)	1 161 687	1 161 714	1 597 879	(860 778)	156 534
NET INCREASE/ (DECREASE) IN CASH HELD	(856 050)	3 099 354	151 915	267 178	(511 176)	(638 724)	(301 356)	770 638
Cash/cash equivalents at the year begin:	3 095 910	2 239 860	5 339 214	6 090 808	5 491 129	4 979 953	4 341 228	4 039 872
Cash/cash equivalents at the year end:	2 239 860	5 339 214	5 491 129	6 357 986	4 979 953	4 341 228	4 039 872	4 810 510

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from ‘Ratepayers and other’ to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue; and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

2.6.3. Funding compliance measurement

National Treasury requires that a municipality assesses its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. The information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table SA10: Funding compliance measurement

Description	MFMA section	2017/18	2018/19	2019/20	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	2 239 860	5 339 214	5 491 129	6 357 986	4 979 953	4 341 228	4 039 872	4 810 510
Cash + investments at the yr end less applications - R'000	18(1)b	(3 883 493)	570 133	4 258 070	2 300 762	3 197 138	2 262 513	2 228 278	3 045 354
Cash year end/monthly employee/supplier payments	18(1)b	0.9	1.6	1.8	1.5	1.2	0.9	0.9	1.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	2 682 415	6 872 477	2 682 415	2 738 254	3 483 123	2 953 197	4 197 825	4 746 143
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	11.5%	(20.9%)	30.6%	(5.1%)	2.4%	1.1%	0.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	88.6%	86.0%	102.2%	88.2%	88.7%	91.3%	89.4%	90.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	10.4%	11.7%	10.4%	11.7%	11.0%	10.4%	10.2%	10.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	(91.5%)	(56.9%)	(15.3%)	(40.2%)	(37.5%)	(32.1%)	(27.3%)	(27.0%)
Grants % of Govt. legislated/gazetted allocations	18(1)a								
Current consumer debtors % change - incr/(decr)	18(1)a	N.A.	14.5%	23.8%	(14.4%)	22.9%	14.1%	(0.5%)	(9.7%)
Long term receivables % change - incr/(decr)	18(1)a	N.A.	(11.5%)	38.5%	(20.1%)	25.1%			
R&M % of Property Plant & Equipment	20(1)(vi)	4.1%	4.7%	3.7%	5.6%	4.6%	4.6%	4.6%	4.5%
Asset renewal % of capital budget	20(1)(vi)								

2.6.3.1. Cash/cash equivalent position

The City’s forecasted cash position was discussed as part of the budgeted cash flow statement. A ‘positive’ cash position, for each year of the MTB would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality’s forecasted cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. Cash and cash equivalents are forecasted at R4.3 billion at the end of 2021/22 and increasing to R4.8 billion in 2023/24.

2.6.3.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.3.3. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are enough to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making an enough contribution toward the economic benefits they are consuming over the medium term. For the 2021/22 MTB the outcome is a surplus of R393 million, R1 billion and R1.4 billion before capital transfers and taxation.

2.6.3.4. Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTB to determine the relevance and credibility of the budget assumptions contained in the budget. The outcome is at 90.7, 90.9 and 91 percent for each of the respective financial years. This measure and performance objective will have to be meticulously managed.

2.6.3.5. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. The liquidity of the City has improved and therefore the City has increased the spending from own funds.

2.6.3.6. Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 percent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The City has budgeted for all transfers.

2.6.3.7. Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are two measures shown for this factor: the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.3.8. Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the revenue budget is not being protected.

2.6.3.9. Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to

summarise and understand the proportion of budgets being provided for new assets and asset sustainability. Further details in this regard are contained in Table SA34b.

2.7 EXPENDITURE ON GRANTS

Table SA19: Expenditure on transfers and grant programme

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
EXPENDITURE:					
Operating expenditure of Transfers and Grants					
National Government:	9 711 698	10 152 961	10 424 455	10 508 634	10 690 356
Local Government Equitable Share	5 183 056	5 903 684	5 467 766	5 933 195	6 079 700
National : Fuel Levy	3 683 458	3 683 458	3 921 074	4 105 311	4 123 430
National : Expanded Public Works Programme	19 819	19 819	8 529	–	–
National : Infrastructure Skills Development Grant	7 000	7 000	7 500	7 500	7 500
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000
National : Public Transport Network Operations Grant	807 365	529 000	1 008 586	451 628	478 726
National : Energy Efficiency and Demand-side	10 000	9 000	10 000	10 000	–
Provincial Government:	197 084	192 584	208 133	221 286	231 244
Provincial : Health	171 584	171 584	181 633	193 786	202 506
Provincial : Libraries, Archives and Museums	9 500	10 000	10 000	10 500	10 973
Recap of Comm Library	16 000	11 000	16 500	17 000	17 765
Other grant providers:	14 889	14 889	16 151	16 709	17 236
United Nations Environment Programme	14 889	14 889	11 151	11 709	12 236
Other grant	–	–	5 000	5 000	5 000
Total operating expenditure of Transfers and Grants:	9 923 671	10 360 434	10 648 739	10 746 629	10 938 836
Capital expenditure of Transfers and Grants					
National Government:	2 229 600	2 405 389	2 126 643	2 761 791	2 872 607
Public Transport Network Grant: Capex	244 153	244 153	56 257	659 200	679 477
Urban Settlement Development Grant	1 478 287	1 639 076	1 213 099	1 204 509	1 257 596
Neighbourhood Development Partnership Grant	62 406	77 406	56 569	50 000	50 000
Informal Settlement Upgrading Grant	370 000	370 000	646 375	684 888	715 075
Programme and Project Preparation Support Grant	–	–	80 361	84 969	88 714
Total capital expenditure of Transfers and Grants	2 229 600	2 405 389	2 126 643	2 761 791	2 872 607
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	12 153 271	12 765 823	12 775 382	13 508 420	13 811 443

2.8 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25: Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source															
Property rates	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	1 123 278	13 479 333	14 072 423	14 705 682
Service charges - electricity revenue	1 760 145	1 871 039	1 615 603	1 441 336	1 618 358	1 619 232	1 544 941	1 531 186	1 698 658	1 410 345	1 523 579	2 148 143	19 782 564	22 008 224	24 170 686
Service charges - water revenue	742 382	742 382	742 382	742 382	742 382	742 382	742 382	742 382	742 382	742 382	742 382	742 382	8 908 587	9 300 565	9 719 090
Service charges - sanitation revenue	462 063	462 063	462 063	462 063	462 063	462 063	462 063	462 063	462 063	462 063	462 063	462 063	5 544 750	5 788 719	6 049 212
Service charges - refuse revenue	185 198	185 198	185 198	185 448	185 198	180 079	180 204	185 198	185 198	185 448	185 198	193 118	2 220 683	2 318 393	2 422 724
Rental of facilities and equipment	36 803	36 796	36 924	36 610	41 220	41 412	40 363	40 420	40 681	40 661	40 661	54 438	486 989	508 482	531 351
Interest earned - external investments	27 627	27 777	27 649	27 649	27 613	27 576	27 568	27 526	27 529	27 494	27 468	27 430	330 905	345 465	361 011
Interest earned - outstanding debtors	35 853	35 693	35 808	35 689	35 757	35 757	35 757	35 757	35 757	35 757	35 757	35 742	429 081	447 196	465 880
Fines, penalties and forfeits	93 186	93 186	93 186	93 186	93 186	93 186	93 186	93 186	93 186	93 186	93 186	93 186	1 118 233	1 167 435	1 219 970
Licences and permits	728	728	728	728	728	728	728	728	728	728	728	728	8 741	9 127	9 539
Agency services	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	350 061	365 461	381 903
Transfers and subsidies	875 627	871 627	933 067	888 446	917 707	882 840	921 009	871 627	871 627	871 627	871 627	871 826	10 648 658	10 746 700	10 939 135
Other revenue	149 464	155 544	153 715	163 491	171 490	172 311	168 326	168 364	168 162	168 862	168 862	218 818	2 027 410	2 099 477	2 193 347
Gains	-	-	-	-	2 750	2 750	2 750	2 750	2 750	2 750	2 750	13 750	33 000	33 000	33 000
Total Revenue (excluding capital transfers and contri	5 521 526	5 634 484	5 438 772	5 229 478	5 450 902	5 412 765	5 371 725	5 313 636	5 481 170	5 193 753	5 306 711	6 014 073	65 368 995	69 210 667	73 202 530
Expenditure By Type															
Employee related costs	1 319 964	1 284 137	1 371 211	1 332 127	2 309 963	1 320 682	1 330 509	1 325 502	1 322 507	1 326 647	1 331 243	1 343 193	16 917 687	17 661 835	18 456 622
Remuneration of councillors	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	187 015	195 245	204 031
Debt impairment	432 809	433 396	436 712	427 380	432 924	432 340	430 598	431 424	432 967	428 524	431 238	433 025	5 183 337	5 432 162	5 704 004
Depreciation & asset impairment	358 956	358 217	359 670	359 659	359 756	359 756	359 756	359 756	359 756	360 078	360 078	377 267	4 332 706	4 582 705	4 788 084
Finance charges	264 499	264 821	264 483	264 451	264 821	264 821	264 821	264 821	264 821	264 821	264 821	265 849	3 177 846	3 317 670	3 466 966
Bulk purchases - electricity	2 354 296	2 154 871	1 720 467	1 576 422	1 579 158	1 511 092	1 491 205	1 549 937	1 543 559	1 492 522	1 575 241	2 258 628	20 807 397	22 147 962	23 645 321
Inventory consumed	54 354 173.65	58 183	59 290	56 942	66 922	67 324	61 435	61 798	62 049	61 395	62 471	113 193	785 357	816 671	853 425
Contracted services	527 560	527 898	540 822	549 911	554 158	553 575	552 816	553 344	553 449	551 859	556 381	624 636	6 646 409	6 867 491	7 176 526
Transfers and subsidies	45 771	44 575	42 836	40 075	40 075	48 532	44 532	40 075	42 836	40 075	40 075	42 836	512 293	534 833	558 900
Other expenditure	546 799	537 758	504 237	510 098	512 428	499 103	500 226	501 471	499 109	499 443	500 292	814 686	6 425 649	6 632 702	6 932 210
Total Expenditure	5 920 621	5 679 469	5 315 341	5 132 678	6 135 817	5 072 836	5 051 508	5 103 739	5 096 665	5 040 975	5 137 451	6 288 925	64 976 026	68 189 611	71 786 422
Surplus/(Deficit)	(399 095)	(44 985)	123 431	96 800	(684 915)	339 929	320 217	209 896	384 505	152 778	169 260	(274 852)	392 968	1 021 056	1 416 107
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	180 284	180 977	181 051	174 132	176 041	178 098	176 095	181 434	173 636	179 605	176 978	168 312	2 126 643	2 761 791	2 872 607
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	17 392	37 392	37 392	37 392	37 392	27 392	27 392	32 392	37 392	37 392	37 392	67 278	433 586	414 978	457 429
Surplus/(Deficit) after capital transfers & contributions	(201 420)	173 383	341 874	308 324	(471 482)	545 418	523 704	423 722	595 532	369 775	383 629	(39 262)	2 953 197	4 197 825	4 746 143
Taxation	5 774	5 774	5 774	5 774	5 774	5 774	5 774	5 774	5 774	5 774	5 774	5 774	69 283	255 804	395 287
Surplus/(Deficit)	(207 194)	167 610	336 100	302 550	(477 255)	539 645	517 930	417 948	589 759	364 001	377 856	(45 036)	2 883 914	3 942 021	4 350 856

Table SA27: Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional															
Governance and administration	9 129	4 896	5 363	7 732	11 988	11 988	15 289	11 988	11 988	11 988	11 988	40 610 987	40 725 321	43 031 276	44 743 738
Executive and council	4 374	4 374	4 374	4 374	4 374	4 374	4 374	4 374	4 374	4 374	4 374	4 374	1 190 554	1 413 633	1 688 372
Finance and administration	4 755	522	989	3 358	7 613	7 613	10 914	7 613	7 613	7 613	7 613	32 644	39 534 767	41 617 643	43 055 366
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	257 962	260 315	325 560	276 783	311 760	281 669	310 494	266 967	261 829	265 174	262 448	(1 066 684)	2 014 277	2 038 392	2 105 844
Community and social services	6 987	7 840	8 145	8 989	12 505	13 481	8 438	8 492	8 554	9 199	9 173	8 620	127 341	129 284	138 937
Sport and recreation	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	93 581	76 255	121 387
Public safety	127 234	127 234	127 234	127 234	127 234	127 234	127 234	127 234	127 234	127 234	127 234	127 234	1 137 961	1 188 032	1 241 494
Housing	117 898	117 898	117 898	117 898	117 898	117 898	117 898	117 898	117 898	117 898	117 898	117 898	569 662	615 388	573 269
Health	103	1 603	66 543	16 922	48 383	17 316	51 184	7 603	2 403	5 103	2 403	21 003	85 732	29 433	30 757
Economic and environmental services	207 395	211 795	211 795	214 278	214 278	214 278	214 278	214 278	214 278	214 278	214 278	(436 313)	1 908 892	1 791 759	1 861 732
Planning and development	72 950	77 350	77 350	79 833	79 833	79 833	79 833	79 833	79 833	79 833	79 833	91 682	540 189	559 199	576 811
Road transport	128 819	128 819	128 819	128 819	128 819	128 819	128 819	128 819	128 819	128 819	128 819	128 819	1 367 471	1 231 274	1 283 575
Environmental protection	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	1 231	1 287	1 346
Trading services	3 227 972	3 358 060	3 099 197	2 923 262	3 099 743	3 083 754	3 008 586	3 007 663	3 177 537	2 892 744	3 005 801	(11 404 797)	22 479 522	24 687 560	26 945 074
Energy sources	1 809 558	1 939 646	1 680 783	1 504 597	1 681 329	1 670 459	1 595 165	1 589 249	1 759 123	1 474 080	1 587 387	2 214 570	20 258 726	22 369 051	24 522 227
Water management	738 031	738 031	738 031	738 031	738 031	738 031	738 031	738 031	738 031	738 031	738 031	738 031	-	-	-
Waste water management	492 021	492 021	492 021	492 021	492 021	492 021	492 021	492 021	492 021	492 021	492 021	492 021	-	-	-
Waste management	188 362	188 362	188 362	188 612	188 362	183 243	183 368	188 362	188 362	188 612	188 362	197 349	2 220 796	2 318 509	2 422 847
Other	-	-	-	-	-	-	-	-	-	-	-	-	801 212	838 448	876 177
Total Revenue - Functional	3 702 458	3 835 065	3 641 914	3 422 053	3 637 769	3 591 689	3 548 646	3 500 895	3 665 631	3 384 183	3 494 514	27 703 193	67 929 224	72 387 436	76 532 566
Expenditure - Functional															
Governance and administration	224 381	187 274	270 752	228 871	407 704	223 950	223 950	223 950	223 950	223 950	223 950	21 185 688	23 848 370	25 056 209	26 309 379
Executive and council	70 434	70 434	70 434	70 434	128 226	70 434	70 434	70 434	70 434	70 434	70 434	70 434	2 984 591	3 106 825	3 243 775
Finance and administration	148 192	111 085	194 563	152 682	269 000	147 761	147 761	147 761	147 761	147 761	147 761	132 283	20 748 598	21 829 279	22 940 095
Internal audit	5 755	5 755	5 755	5 755	10 477	5 755	5 755	5 755	5 755	5 755	5 755	5 755	115 182	120 105	125 509
Community and public safety	604 926	604 926	604 926	604 926	1 101 276	604 926	604 926	604 926	604 926	604 926	604 926	522 184	7 672 720	8 010 467	8 370 904
Community and social services	70 232	70 232	70 232	70 232	127 858	70 232	70 232	70 232	70 232	70 232	70 232	70 232	1 307 664	1 365 411	1 426 858
Sport and recreation	49 734	49 734	49 734	49 734	90 541	49 734	49 734	49 734	49 734	49 734	49 734	49 734	341 898	356 938	372 999
Public safety	364 069	364 069	364 069	364 069	662 792	364 069	364 069	364 069	364 069	364 069	364 069	364 069	3 234 160	3 376 460	3 528 398
Housing	26 039	26 039	26 039	26 039	47 404	26 039	26 039	26 039	26 039	26 039	26 039	26 039	1 736 676	1 813 077	1 894 676
Health	94 852	94 852	94 852	94 852	172 680	94 852	94 852	94 852	94 852	94 852	94 852	94 852	1 052 322	1 098 581	1 147 972
Economic and environmental services	163 250	163 250	163 250	163 250	294 970	163 250	163 250	163 250	163 250	163 250	163 250	2 589 592	4 517 064	4 720 439	4 932 193
Planning and development	52 247	52 247	52 247	52 247	92 888	52 247	52 247	52 247	52 247	52 247	52 247	54 476	1 007 484	1 051 070	1 098 333
Road transport	104 427	104 427	104 427	104 427	190 111	104 427	104 427	104 427	104 427	104 427	104 427	104 427	3 228 189	3 375 599	3 526 882
Environmental protection	6 576	6 576	6 576	6 576	11 972	6 576	6 576	6 576	6 576	6 576	6 576	6 576	281 391	293 770	306 978
Trading services	326 552	327 832	331 428	334 225	504 456	327 701	337 528	332 521	329 526	333 666	338 262	24 616 792	28 440 487	30 066 208	31 950 539
Energy sources	108 067	108 067	108 067	108 067	196 737	108 067	108 067	108 067	108 067	108 067	108 067	108 067	17 146 049	18 260 174	19 613 242
Water management	65 014	65 014	65 014	65 014	118 358	65 014	65 014	65 014	65 014	65 014	65 014	65 014	8 118 190	8 474 103	8 855 362
Waste water management	43 342	43 342	43 342	43 342	78 905	43 342	43 342	43 342	43 342	43 342	43 342	43 342	611 591	611 475	639 970
Waste management	110 129	111 409	115 005	117 802	110 456	111 278	121 105	116 098	113 103	117 243	121 839	147 038	2 564 657	2 720 456	2 842 865
Other	-	-	-	-	-	-	-	-	-	-	-	-	566 668	592 092	618 694
Total Expenditure - Functional	1 319 109	1 283 282	1 370 356	1 331 272	2 308 406	1 319 827	1 329 654	1 324 647	1 321 652	1 325 792	1 330 388	48 914 257	65 045 309	68 445 415	72 181 709
Surplus/(Deficit)	2 383 349	2 551 783	2 271 558	2 090 781	1 329 363	2 271 862	2 218 992	2 176 248	2 343 980	2 058 391	2 164 126	(21 211 063)	2 883 914	3 942 021	4 350 856

Table SA28: Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure to be appropriated															
Vote 1 - Economic Development	357	536	715	895	1 074	1 074	536	1 253	1 431	1 520	1 610	1 879	12 880	500	500
Vote 2 - Environment, Infrastructure and Services	1 889	2 833	3 777	4 723	5 667	5 667	2 833	6 611	7 556	8 028	8 500	9 916	68 000	84 500	92 000
Vote 3 - Transport	11 047	16 569	22 094	27 607	33 131	33 131	16 569	38 653	44 175	46 937	49 700	57 978	397 591	1 185 660	1 217 482
Vote 4 - Community Development	4 000	6 002	8 002	10 000	12 000	12 000	6 002	14 002	16 002	17 001	18 002	20 987	144 000	132 635	95 400
Vote 5 - Health	3 315	4 973	6 629	8 284	9 940	9 940	4 973	11 598	13 257	14 084	14 916	17 391	119 300	60 100	111 900
Vote 6 - Social Development	2 118	3 176	4 233	5 291	6 350	6 350	3 176	7 408	8 467	8 996	9 526	11 109	76 200	45 000	-
Vote 7 - Group Forensic Investigation Services	142	212	284	354	425	425	212	496	567	602	638	743	5 100	5 000	-
Vote 8 - Office of the Ombudsman	14	21	28	35	42	42	21	49	56	59	63	70	500	1 400	200
Vote 9 - City Manager	18 454	27 680	36 907	46 133	55 361	55 361	27 680	64 587	73 815	78 427	83 041	96 880	664 326	502 108	455 842
Vote 10 - Speaker: Legislative Arm of Council	139	208	278	347	417	417	208	486	556	590	625	729	5 000	3 000	2 500
Vote 11 - Group Information and Communication Technology	15 435	23 150	30 865	38 585	46 300	46 300	23 150	54 015	61 734	65 591	69 450	81 025	555 600	325 600	395 600
Vote 12 - Group Finance	778	1 166	1 556	1 944	2 334	2 334	1 166	2 722	3 112	3 305	3 500	4 083	28 000	10 500	-
Vote 13 - Group Corporate and Shared Services	9 733	14 598	19 465	24 332	29 198	29 198	14 598	34 062	38 929	41 362	43 795	51 094	350 364	206 111	54 703
Vote 14 - Housing	32 331	48 493	64 662	80 808	96 977	96 977	48 493	113 140	129 304	137 396	145 471	169 707	1 163 759	1 396 027	1 966 875
Vote 15 - Development Planning	7 043	10 567	14 090	17 611	21 132	21 132	10 567	24 655	28 176	29 938	31 700	36 983	253 594	299 394	351 159
Vote 16 - Public Safety	4 708	7 057	9 410	11 761	14 114	14 114	7 057	16 465	18 817	19 994	21 171	24 697	169 365	127 000	30 000
Vote 17 - Municipal Entities Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 18 - City Power	23 064	34 595	46 129	57 650	69 184	69 184	34 595	80 716	92 248	98 015	103 779	121 072	830 231	851 363	776 561
Vote 19 - Johannesburg Water	31 695	47 535	63 384	79 217	95 065	95 065	47 535	110 905	126 757	134 681	142 601	166 361	1 140 801	1 166 806	1 013 300
Vote 20 - Pikitup	4 870	7 303	9 740	12 173	14 610	14 610	7 303	17 043	19 479	20 695	21 913	25 565	175 304	100 593	181 211
Vote 21 - Johannesburg Roads Agency	20 349	30 521	40 697	50 865	61 042	61 042	30 521	71 214	81 388	86 476	91 563	106 822	732 500	975 132	1 126 908
Vote 22 - Metrobus	4 101	6 152	8 203	10 252	12 303	12 303	6 152	14 352	16 403	17 429	18 455	21 528	147 633	90 293	50 322
Vote 23 - Johannesburg City Parks and Zoo	2 854	4 281	5 706	7 131	8 558	8 558	4 281	9 984	11 410	12 122	12 839	14 976	102 700	82 800	111 700
Vote 24 - Johannesburg Development Agency	6 391	9 582	12 778	15 972	19 168	19 168	9 582	22 359	25 556	27 152	28 750	33 542	230 000	202 000	67 000
Vote 25 - Johannesburg Property Company	1 297	1 944	2 592	3 241	3 889	3 889	1 944	4 535	5 185	5 507	5 833	6 802	46 658	70 000	-
Vote 26 - Metropolitan Trading Company	931	1 396	1 860	2 327	2 792	2 792	1 396	3 256	3 723	3 955	4 188	4 884	33 500	-	-
Vote 27 - Joburg Market	2 209	3 313	4 417	5 520	6 625	6 625	3 313	7 728	8 834	9 386	9 938	11 592	79 500	67 500	93 500
Vote 28 - Johannesburg Social Housing Company	18 001	27 003	36 003	45 004	54 005	54 005	27 003	63 006	72 007	76 505	81 010	94 504	648 056	596 121	665 177
Vote 29 - Joburg City Theatres	329	491	653	817	982	982	491	1 145	1 307	1 391	1 470	1 709	11 767	12 627	13 195
Vote 30 - Johannesburg Tourism Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	227 594	341 357	455 157	568 879	682 685	682 685	341 357	796 445	910 251	967 144	1 024 047	1 194 628	8 192 229	8 599 769	8 873 035

Table SA29: Consolidated budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional															
<i>Governance and administration</i>	45 992	68 979	91 975	114 971	137 966	137 966	68 979	160 952	183 954	195 443	206 945	241 426	1 655 548	1 123 719	908 845
Executive and council	18 607	27 909	37 213	46 515	55 820	55 820	27 909	65 122	74 427	79 076	83 729	97 679	669 826	506 508	458 542
Finance and administration	27 243	40 858	54 478	68 102	81 721	81 721	40 858	95 334	108 960	115 765	122 578	143 004	980 622	612 211	450 303
Internal audit	142	212	284	354	425	425	212	496	567	602	638	743	5 100	5 000	-
<i>Community and public safety</i>	67 656	101 476	135 298	169 096	202 926	202 926	101 476	236 748	270 571	287 489	304 405	355 080	2 435 147	2 452 310	2 994 247
Community and social services	6 447	9 669	12 888	16 108	19 332	19 332	9 669	22 555	25 776	27 388	28 998	33 805	231 967	190 262	108 595
Sport and recreation	2 854	4 281	5 706	7 131	8 558	8 558	4 281	9 984	11 410	12 122	12 839	14 976	102 700	82 800	111 700
Public safety	4 708	7 057	9 410	11 761	14 114	14 114	7 057	16 465	18 817	19 994	21 171	24 697	169 365	127 000	30 000
Housing	50 332	75 496	100 665	125 812	150 982	150 982	75 496	176 146	201 311	213 901	226 481	264 211	1 811 815	1 992 148	2 632 052
Health	3 315	4 973	6 629	8 284	9 940	9 940	4 973	11 598	13 257	14 084	14 916	17 391	119 300	60 100	111 900
<i>Economic and environmental services</i>	54 317	81 469	108 631	135 772	162 934	162 934	81 469	190 081	217 242	230 821	244 404	285 124	1 955 198	2 904 978	2 998 871
Planning and development	16 931	25 394	33 860	42 325	50 791	50 791	25 394	59 251	67 720	71 951	76 186	88 880	609 474	569 394	512 159
Road transport	35 497	53 242	70 994	88 724	106 476	106 476	53 242	124 219	141 966	150 842	159 718	186 328	1 277 724	2 251 084	2 394 712
Environmental protection	1 889	2 833	3 777	4 723	5 667	5 667	2 833	6 611	7 556	8 028	8 500	9 916	68 000	84 500	92 000
<i>Trading services</i>	59 629	89 433	119 253	149 040	178 859	178 859	89 433	208 664	238 484	253 391	268 293	312 998	2 146 336	2 118 762	1 971 072
Energy sources	23 064	34 595	46 129	57 650	69 184	69 184	34 595	80 716	92 248	98 015	103 779	121 072	830 231	851 363	776 561
Water management	19 017	28 521	38 030	47 530	57 039	57 039	28 521	66 543	76 054	80 809	85 561	99 817	684 481	700 084	607 980
Waste water management	12 678	19 014	25 354	31 687	38 026	38 026	19 014	44 362	50 703	53 872	57 040	66 544	456 320	466 722	405 320
Waste management	4 870	7 303	9 740	12 173	14 610	14 610	7 303	17 043	19 479	20 695	21 913	25 565	175 304	100 593	181 211
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	227 594	341 357	455 157	568 879	682 685	682 685	341 357	796 445	910 251	967 144	1 024 047	1 194 628	8 192 229	8 599 769	8 873 035
Funded by:															
National Government	59 082	88 614	118 155	147 677	177 220	177 220	88 614	206 751	236 295	251 064	265 835	310 117	2 126 643	2 761 791	2 872 607
Transfers recognised - capital	71 127	106 681	142 245	177 786	213 352	213 352	106 681	248 904	284 471	302 251	320 034	373 344	2 560 229	3 176 769	3 330 036
Borrowing	73 121	109 671	146 233	182 769	219 333	219 333	109 671	255 882	292 446	310 724	329 006	383 810	2 632 000	2 351 000	2 394 000
Internally generated funds	83 345	125 005	166 679	208 324	250 000	250 000	125 005	291 659	333 335	354 169	375 007	437 474	3 000 000	3 072 000	3 148 999
Total Capital Funding	227 594	341 357	455 157	568 879	682 685	682 685	341 357	796 445	910 251	967 144	1 024 047	1 194 628	8 192 229	8 599 769	8 873 035

Table SA30: Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source																
Property rates	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	1 027 154	12 325 853	12 868 196	13 447 263	
Service charges - electricity revenue	1 717 561	1 825 773	1 576 516	1 406 465	1 579 205	1 580 057	1 507 564	1 494 141	1 657 562	1 376 224	1 486 719	2 096 173	19 303 961	21 487 835	23 599 489	
Service charges - water revenue	602 812	602 812	602 812	602 812	602 812	602 812	602 812	602 812	602 812	602 812	602 812	602 812	7 233 745	7 552 059	7 891 901	
Service charges - sanitation revenue	375 193	375 193	375 193	375 193	375 193	375 193	375 193	375 193	375 193	375 193	375 193	375 193	4 502 320	4 700 440	4 911 960	
Service charges - refuse revenue	157 600	157 600	157 600	157 813	157 600	153 244	153 350	157 600	157 600	157 600	157 600	164 340	1 889 760	1 972 906	2 061 692	
Rental of facilities and equipment	27 624	27 619	27 715	27 480	30 940	31 084	30 296	30 339	30 535	30 521	30 521	40 861	365 534	381 599	398 758	
Interest earned - external investments	27 627	27 777	27 649	27 649	27 613	27 576	27 568	27 526	27 529	27 494	27 468	27 430	330 905	345 465	361 011	
Interest earned - outstanding debtors																
Fines, penalties and forfeits	65 254	65 254	65 254	65 254	65 254	65 254	65 254	65 254	65 254	65 254	65 254	65 254	783 049	817 503	854 291	
Licences and permits	728	728	728	728	728	728	728	728	728	728	728	728	8 741	9 127	9 539	
Agency services	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	29 172	350 061	365 461	381 903	
Transfers and Subsidies - Operational	875 627	871 627	933 067	888 446	917 707	882 840	921 009	871 627	871 627	871 627	871 627	871 826	10 648 658	10 746 700	10 939 135	
Other revenue	210 868	219 446	216 865	230 658	241 944	243 102	237 479	237 533	237 248	238 236	238 236	308 715	2 860 329	1 768 237	2 569 456	
Cash Receipts by Source	5 117 222	5 230 157	5 039 727	4 838 825	5 055 323	5 018 217	4 977 580	4 919 081	5 082 415	4 802 228	4 912 484	5 609 659	60 602 916	63 015 527	67 426 398	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	180 284	180 977	181 051	174 132	176 041	178 098	176 095	181 434	173 636	179 605	176 978	168 312	2 126 643	2 761 791	2 872 607	
Proceeds on Disposal of Fixed and Intangible Assets	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	32 669	32 668	32 667	
Borrowing long term/refinancing										2 632 000			2 632 000	2 351 000	2 394 000	
Increase (decrease) in consumer deposits	17	17	17	17	17	17	17	17	17	17	17	17	201	203	205	
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(163 486)	(1 961 834)	1 181 735	187 529	
Total Cash Receipts by Source	5 154 150	5 287 778	5 097 422	4 889 602	5 108 009	5 062 960	5 020 320	4 972 159	5 132 696	4 902 478	4 966 107	5 684 501	63 866 181	69 757 903	73 370 835	
Cash Payments by Type																
Employee related costs	1 319 964	1 284 137	1 371 211	1 332 127	2 309 963	1 320 682	1 330 509	1 325 502	1 322 507	1 326 647	1 331 243	1 343 193	16 917 687	17 661 835	18 456 622	
Remuneration of councillors	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	15 585	187 015	195 245	204 031	
Finance charges	264 499	264 821	264 483	264 451	264 821	264 821	264 821	264 821	264 821	264 821	264 821	265 849	3 177 846	3 317 670	3 466 966	
Bulk purchases - electricity	1 778 432	1 579 008	1 144 603	1 000 558	1 003 294	935 228	915 341	974 073	967 695	916 658	999 377	1 682 764	13 897 032	14 933 541	16 106 251	
Acquisitions - water & other inventory	630 218	634 047	635 154	632 806	642 786	643 187	637 299	637 662	637 913	637 259	638 334	689 056	7 695 722	8 031 092	8 392 495	
Contracted services	527 560	527 898	540 822	549 911	554 158	553 575	552 816	553 344	553 449	551 859	556 381	624 636	6 646 409	6 867 491	7 176 526	
Transfers and grants - other	45 771	44 575	42 836	40 075	40 075	48 532	44 532	40 075	42 836	40 075	40 075	42 836	512 293	534 833	558 900	
Other expenditure	531 371	522 586	490 010	495 705	497 970	485 021	486 112	487 322	485 027	485 351	486 177	791 700	6 244 351	6 705 802	7 127 700	
Cash Payments by Type	5 113 401	4 872 656	4 504 704	4 331 219	5 328 651	4 266 631	4 247 014	4 298 383	4 289 832	4 238 254	4 331 992	5 455 619	55 278 355	58 247 509	61 489 491	
Other Cash Flows/Payments by Type																
Capital assets	227 594	341 357	455 157	568 879	682 685	682 685	341 357	796 445	910 251	967 144	1 024 047	1 194 628	8 192 229	8 599 769	8 873 035	
Repayment of borrowing	86 193	86 193	86 193	86 193	86 193	86 193	86 193	86 193	86 193	86 193	86 193	86 193	1 034 322	3 211 981	2 237 671	
Total Cash Payments by Type	5 427 188	5 300 206	5 046 054	4 986 291	6 097 530	5 035 510	4 674 564	5 181 021	5 286 277	5 291 592	5 442 233	6 736 440	64 504 906	70 059 259	72 600 197	
NET INCREASE/(DECREASE) IN CASH HELD	(273 038)	(12 428)	51 368	(96 689)	(989 521)	27 450	345 756	(208 862)	(153 581)	2 198 886	(476 126)	(1 051 939)	(638 724)	(301 356)	770 638	
Cash/cash equivalents at the month/year begin:	4 979 953	4 706 915	4 694 487	4 745 855	4 649 166	3 659 645	3 687 095	4 032 850	3 823 988	3 670 407	5 869 293	5 393 167	4 979 953	4 341 228	4 039 872	
Cash/cash equivalents at the month/year end:	4 706 915	4 694 487	4 745 855	4 649 166	3 659 645	3 687 095	4 032 850	3 823 988	3 670 407	5 869 293	5 393 167	4 341 228	4 341 228	4 039 872	4 810 510	

2.9 LEGISLATION COMPLIANCE STATUS

The promulgation of the Municipal Finance Management Act (The Act) in 2003 has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act has had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for the 2021/22- 2022/23 medium term complies with most of these key requirements.

The Act has created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with.

Compliance with MFMA implementation requirements has been substantially adhered to through the following activities:

a) In- year reporting

The City's electronic reporting to National Treasury has been complied with and has also improved over time. The monthly and quarterly returns to NT have been submitted on time.

b) MFMA training

The City of Johannesburg, in its strides to comply with the Act, has in its plan of compliance instructed departments to train all finance and non-finance officials on MFMA from 2005. This has resulted in mass training programme for officials in all sectors including the municipal entities. This massive training schedule was also boosted by the online training provided by National Treasury. Compliance on all critical elements of the MFMA is enhanced due the fact that most officials are aware of the Act.

c) Accounting standards

The reform agenda set out through the Municipal Finance Management Act includes new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP) and Generally Accepted Municipal Accounting Practice (GAMAP). The above-mentioned accounting practices have been adhered to during the development of the budget.

The City's consolidated financial statements were prepared to comply with GRAP. The municipal entities financial statements were also prepared in line with GAAP.

d) Municipal Budget and Reporting Regulations

Budgeting in the CoJ is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

e) Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

- f) Audit Committee
An Audit Committee has been established and is fully functional.
- g) Annual Report
Annual report is compiled in terms of the MFMA and NT requirements.
- h) SDBIP
The detail SDBIP is directly aligned and informed by the budget and is approved together with the budget.
- i) Budget Steering Committee
A Budget Steering Committee has been established in accordance with MBRR and is fully functional.
- j) Alignment of Budget with development priorities
There is clear linkage between the budget and the IDP. In turn, the IDP is developed from the GDS and Mayoral priorities. The City is implementing programme budgeting to ensure that the development programmes identified in the IDP are appropriately funded.
- k) Public participation
In accordance with the Act, the City's draft budget is made public immediately after tabling in Council to allow for the public to comment on it. The budget has a strong political oversight.

2.10 OTHER SUPPORTING DOCUMENTS

Table SA1: Supporting detail to 'Budgeted Financial Performance

Description	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand					
REVENUE ITEMS:					
Property rates					
Total Property Rates	15 417 915	15 417 915	15 776 940	16 468 827	17 205 132
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	2 202 883	2 202 883	2 297 607	2 396 404	2 499 449
Net Property Rates	13 215 032	13 215 032	13 479 333	14 072 423	14 705 682
Service charges - electricity revenue					
Total Service charges - electricity revenue	19 556 798	19 763 825	22 394 258	24 750 502	27 050 079
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	2 585 836	2 585 836	2 611 694	2 742 279	2 879 393
Net Service charges - electricity revenue	16 970 962	17 177 989	19 782 564	22 008 224	24 170 686
Service charges - water revenue					
Total Service charges - water revenue	8 383 164	8 382 457	8 908 587	9 300 565	9 719 090
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>	40 863	40 863	–	–	–
Net Service charges - water revenue	8 342 301	8 341 594	8 908 587	9 300 565	9 719 090
Service charges - sanitation revenue					
Total Service charges - sanitation revenue	5 210 583	5 210 583	5 544 750	5 788 719	6 049 212
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>	18 869	18 869	–	–	–
Net Service charges - sanitation revenue	5 191 714	5 191 714	5 544 750	5 788 719	6 049 212
Service charges - refuse revenue					
Total refuse removal revenue	1 924 772	2 135 308	2 242 943	2 341 632	2 447 009
Total landfill revenue	53 208	53 208	–	–	–
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>	–	–	–	–	–
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>	59 379	59 379	22 260	23 239	24 285
Net Service charges - refuse revenue	1 918 601	2 129 137	2 220 683	2 318 393	2 422 724
Other Revenue by source					
Fuel Levy	–	–	–	–	–
Other Revenue	2 132 906	1 942 569	2 027 410	2 099 477	2 193 347
Total 'Other' Revenue	2 132 906	1 942 569	2 027 410	2 099 477	2 193 347
EXPENDITURE ITEMS:					
Employee related costs					
Basic Salaries and Wages	10 612 747	10 799 796	11 301 643	11 798 685	12 335 493
Pension and UIF Contributions	1 581 607	1 581 607	1 648 232	1 720 754	1 796 467
Medical Aid Contributions	1 006 337	1 006 337	1 049 573	1 095 754	1 143 967
Overtime	504 159	504 159	525 838	548 975	573 130
Performance Bonus	176 184	176 184	183 062	191 117	199 526
Motor Vehicle Allowance	508 885	508 885	530 890	554 249	578 636
Cellphone Allowance	14 313	14 313	14 898	15 554	16 238
Housing Allowances	83 427	83 427	87 014	90 843	94 840
Other benefits and allowances	1 264 384	1 264 384	1 318 907	1 376 939	1 437 524
Payments in lieu of leave	270 069	270 069	298 960	312 115	325 848
Post-retirement benefit obligations	1 891	1 891	1 972	2 059	2 150
Total Employee related costs	15 982 485	16 211 052	16 917 687	17 661 835	18 456 622
Depreciation & asset impairment					
Depreciation of Property, Plant & Equipment	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084
Total Depreciation & asset impairment	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084
Bulk purchases - electricity					
Electricity bulk purchases	19 333 614	18 706 677	20 807 397	22 147 962	23 645 321
Total bulk purchases	19 333 614	18 706 677	20 807 397	22 147 962	23 645 321
Transfers and grants					
Cash transfers and grants	56 852	53 248	512 293	534 833	558 900
Total transfers and grants	56 852	53 248	512 293	534 833	558 900
Contracted services					
Outsourced Services	4 018 958	6 351 795	6 646 409	6 867 491	7 176 526
Total contracted services	4 018 958	6 351 795	6 646 409	6 867 491	7 176 526
Other Expenditure By Type					
Contributions to 'other' provisions	(33 854)	–	–	–	–
Total 'Other' Expenditure	6 143 409	6 414 263	6 425 649	6 632 702	6 932 210
Repairs and maintenance					
Employee related costs	1 184 013	1 223 486	1 275 212	1 333 246	1 393 672
Inventory Consumed (Project Maintenance)	1 941 461	77 181	65 842	67 539	70 600
Contracted Services	841 751	2 192 769	2 322 803	2 406 542	2 514 261
Other Expenditure	533 215	180 552	188 145	196 405	205 206
Total Repairs and Maintenance Expenditure	4 500 440	3 673 989	3 852 000	4 003 732	4 183 739

Table SA22: Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	D	E	G	H	I
Councillors (Political Office Bearers plus Other)					
Basic Salaries and Wages	138 147	138 147	146 788	153 248	160 186
Pension and UIF Contributions	14 302	14 302	14 917	15 573	16 259
Medical Aid Contributions	5 289	5 289	5 516	5 759	6 013
Motor Vehicle Allowance	9 671	9 671	10 087	10 531	10 994
Cellphone Allowance	8 091	8 091	8 439	8 810	9 198
Other benefits and allowances	1 216	1 216	1 268	1 324	1 382
Sub Total - Councillors	176 716	176 716	187 015	195 245	204 031
Senior Managers of the Municipality					
Basic Salaries and Wages	53 885	53 885	56 202	58 675	61 257
Pension and UIF Contributions	2 366	2 366	2 468	2 576	2 690
Medical Aid Contributions	653	653	681	711	742
Performance Bonus	1 961	1 961	2 045	2 135	2 229
Motor Vehicle Allowance	1 838	1 838	1 917	2 001	2 089
Cellphone Allowance	20	20	21	22	23
Housing Allowances	81	81	84	88	92
Other benefits and allowances	236	236	246	257	268
Sub Total - Senior Managers of Municipality	61 040	61 040	63 665	66 466	69 390
Other Municipal Staff					
Basic Salaries and Wages	6 242 467	6 348 074	6 639 825	6 931 992	7 247 393
Pension and UIF Contributions	915 682	915 682	955 056	997 079	1 040 950
Medical Aid Contributions	574 972	574 972	599 696	626 082	653 630
Overtime	153 149	153 149	159 734	166 763	174 100
Performance Bonus	3 349	3 349	3 493	3 647	3 807
Motor Vehicle Allowance	370 761	370 761	386 704	403 719	421 482
Cellphone Allowance	490	490	511	534	557
Housing Allowances	49 382	49 382	51 505	53 772	56 138
Other benefits and allowances	905 085	905 085	944 004	985 540	1 028 904
Payments in lieu of leave	188 063	188 063	196 150	204 780	213 791
Long service awards	-41 809	-41 809	-43 607	-45 525	-47 529
Sub Total - Other Municipal Staff	9 363 482	9 469 089	9 895 044	10 330 440	10 795 373
Total Parent Municipality	9 601 238	9 706 845	10 145 724	10 592 151	11 068 795
Board Members of Entities					
Basic Salaries and Wages	6 095	6 095	6 357	6 637	6 929
Board Fees	16 566	16 566	17 278	18 039	18 832
Sub Total - Board Members of Entities	22 661	22 661	23 635	24 675	25 761
Senior Managers of Entities					
Basic Salaries and Wages	25 186	25 186	26 269	27 425	28 632
Pension and UIF Contributions	1 824	1 824	1 902	1 986	2 074
Medical Aid Contributions	389	389	406	424	442
Performance Bonus	2 481	2 481	2 588	2 702	2 820
Motor Vehicle Allowance	1 587	1 587	1 655	1 728	1 804
Cellphone Allowance	138	138	144	150	157
Other benefits and allowances	610	610	636	664	693
Sub Total - Senior Managers of Entities	32 215	32 215	33 600	35 079	36 622
Other Staff of Entities					
Basic Salaries and Wages	4 386 258	4 393 302	4 572 990	4 773 957	4 991 283
Pension and UIF Contributions	660 408	660 408	688 806	719 113	750 754
Medical Aid Contributions	430 288	430 288	448 790	468 537	489 153
Overtime	351 010	351 010	366 103	382 212	399 029
Performance Bonus	167 724	167 724	174 936	182 633	190 669
Motor Vehicle Allowance	134 817	134 817	140 614	146 801	153 260
Cellphone Allowance	13 636	13 636	14 222	14 848	15 501
Housing Allowances	33 964	33 964	35 424	36 983	38 610
Other benefits and allowances	358 601	358 601	374 021	390 478	407 659
Payments in lieu of leave	82 006	82 006	85 532	89 296	93 225
Post-retirement benefit obligations					
Sub Total - Other Staff of Entities	6 619 003	6 626 047	6 901 743	7 205 175	7 529 475
Total Municipal Entities	6 673 879	6 680 923	6 958 978	7 264 929	7 591 858
TOTAL SALARY, ALLOWANCES & BENEFITS	16 275 117	16 387 768	17 104 702	17 857 080	18 660 653
TOTAL MANAGERS AND STAFF	16 098 401	16 211 052	16 917 687	17 661 835	18 456 622

Table SA23: Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
		1.				2.
Rand per annum						
Councillors						
Speaker	997 492	166 331	137 381	–	–	1 301 204
Chief Whip	987 973	158 728	81 589	–	–	1 228 290
Executive Mayor	1 289 149	202 712	108 722	–	–	1 600 583
Members of Mayoral Committee	10 207 426	837 461	794 013	–	–	11 838 900
Secretary to Council	2 055 000	–	–	–	–	2 055 000
Total Councillors	15 537 040	1 365 232	1 121 705	–	–	18 023 977
Senior Managers of the Municipality						
City Manager	3 025 342	61 601	–	–	–	3 086 943
Chief Operation Officer	2 607 500	1 861	–	–	–	2 609 361
Group CFO	2 521 974	1 861	25 220	–	–	2 549 055
Executive Director : Economic Development	2 232 000	2 000	1 000	–	–	2 235 000
Executive Director : Environment, Infrastructure and Services	1 785 298	249 601	142 527	217 743	–	2 395 169
Executive Director : Transport	1 915 000	142 000	–	–	–	2 057 000
Executive Director : Community Development	1 651 000	408 000	–	–	–	2 059 000
Executive Director : Health	1 654 799	49 776	40 446	–	–	1 745 021
Executive Director : Social Development	1 912 862	127 246	151 235	88 655	–	2 279 998
Commissioner: Group Forensic and Investigation Service	2 035 507	38 101	18 415	–	–	2 092 023
Ombudsman	2 138 000	162 000	13 500	165 000	–	2 478 500
Head: Private Office of the Executive Mayor	1 750 698	1 861	526 633	–	–	2 279 192
Director : Office of the City Manager	2 243 498	206 950	–	–	–	2 450 448
Group ME Governance and MC Support	1 195 560	351 976	558 189	–	–	2 105 725
Group Marketing and Communications	1 893 130	265 129	94 095	–	–	2 252 354
Group Head: Group Legal and Contracts	1 636 649	206 976	299 745	–	–	2 143 370
Group Audit, Risk and Compliance	1 863 941	191 063	–	–	–	2 055 004
Group Strategy and Monitoring	2 157 755	1 785	–	–	–	2 159 540
Group Citizen Relations and Urban Management	2 108 388	223 676	109 505	–	–	2 441 569
Integrity Commissioner	2 600 000	–	–	–	–	2 600 000
Group Chief Technological Officer	1 899 000	–	178 020	–	–	2 077 020
Group Corporate and Shared Services	2 500 000	–	–	250 000	–	2 750 000
Executive Director : Housing	1 284 000	299 000	250 000	142 000	–	1 975 000
Executive Director : Development Planning	1 678 265	259 018	240 000	304 820	–	2 482 103
Executive Director : Public Safety	2 005 000	–	–	–	–	2 005 000
Total Senior Managers of the Municipality	50 295 166	3 251 481	2 648 530	1 168 218	–	57 363 395
A Heading for Each Entity						
Chief Executive Officer : City Power	2 242 373	388 387	284 221	–	–	2 914 981
Chief Executive Officer : Johannesburg Water	2 371 000	417 000	187 000	210 000	–	3 185 000
Chief Executive Officer : Pikitup	2 193 000	343 000	406 000	412 000	–	3 354 000
Chief Executive Officer : Johannesburg Roads Agency	2 716 000	199 000	185 000	–	–	3 100 000
Chief Executive Officer : Metrobus	2 255 000	2 000	122 000	226 000	–	2 605 000
Chief Executive Officer : Johannesburg Development Agency	2 280 000	–	192 000	319 000	–	2 791 000
Chief Executive Officer : Johannesburg Development Agency	2 353 000	–	–	–	–	2 353 000
Chief Executive Officer : Johannesburg Property Company	2 900 606	2 108	301 444	405 790	–	3 609 947
Chief Executive Officer : Metropolitan Trading Company	1 452 000	312 000	321 000	–	–	2 085 000
Chief Executive Officer : Joburg Market	2 079 000	152 000	37 000	266 000	–	2 534 000
Chief Executive Officer : Joburg Theatres	2 221 800	22 218	–	311 052	–	2 555 070
Other Senior Managers	5 268 200	1 733 782	55 000	678 948	–	7 735 930
Total for municipal entities	30 331 979	3 571 495	2 090 665	2 828 790	–	38 822 928
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	96 164 185	8 188 208	5 860 900	3 997 008	–	114 210 300

Table SA24: Summary of personnel numbers

Summary of Personnel Numbers Number	2019/20			Current Year 2020/21			Budget Year 2021/22		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	270	270	–	270	–	282	12	–	12
Board Members of municipal entities	86	12	85	87	12	73	14	–	14
Municipal employees									
Municipal Manager and Senior Managers	193	163	73	294	228	58	169	131	38
Other Managers	2 320	1 890	53	2 251	1 820	24	527	505	22
Professionals	6 580	5 049	37	10 702	9 494	27	9 200	8 593	607
Finance	1 444	874	2	1 450	850	1	195	192	3
Spatial/town planning	114	66	–	114	66	–	95	95	–
Information Technology	34	103	1	62	132	–	38	37	1
Roads	48	–	–	–	–	–	465	429	36
Electricity	810	874	–	810	874	–	2 135	1 902	233
Water	3	3	–	3	3	–	1 882	1 874	8
Sanitation	27	23	–	27	23	–	1 255	1 250	5
Other	4 100	3 092	34	8 236	7 532	26	3 135	2 814	321
Technicians	7 793	7 525	172	8 357	7 652	175	12 170	10 002	2 168
Finance	2 420	1 616	–	2 652	1 850	–	33	33	–
Spatial/town planning	470	301	–	470	301	–	–	–	–
Information Technology	48	69	–	55	83	–	19	19	–
Roads	946	946	–	945	1 095	–	991	991	–
Electricity	741	893	–	741	893	–	1	1	–
Water	162	159	–	162	159	–	1	1	–
Sanitation	187	138	–	187	138	–	–	–	–
Refuse	–	49	–	–	49	–	5 415	5 415	–
Other	2 819	3 354	172	3 145	3 084	175	5 710	3 542	2 168
Clerks (Clerical and administrative)	2 583	3 146	441	7 173	7 321	265	6 713	6 612	101
Service and sales workers	200	270	–	179	266	–	1 589	1 589	–
Skilled agricultural and fishery workers	–	86	–	250	116	–	116	116	–
Craft and related trades	3	104	–	107	342	–	344	344	–
Plant and Machine Operators	1 842	1 769	–	2 116	1 767	–	2 449	2 309	140
Elementary Occupations	7 503	8 599	4	8 503	7 905	–	6 062	5 862	200
TOTAL PERSONNEL NUMBERS	29 373	28 883	865	40 289	36 923	904	39 365	36 063	3 302

Table SA31: Aggregated entity budget

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R million					
Financial Performance					
Service charges	32 815	32 840	36 457	39 416	42 362
Investment revenue	16	17	18	19	20
Transfers recognised - operational	1	1	1	1	1
Other own revenue	1 605	1 634	1 717	1 795	1 875
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	758	784	778	738	664
Total Revenue (excluding capital transfers and contributions)	35 193	35 276	38 971	41 968	44 921
Employee costs	6 568	6 681	6 959	7 265	7 592
Remuneration of Board Members	-	-	-	-	-
Depreciation & asset impairment	5 038	4 817	4 995	5 294	5 560
Finance charges	32	36	33	35	36
Inventory consumed and bulk purchases	19 298	19 281	21 402	22 765	24 290
Transfers and grants	23	23	24	25	26
Other expenditure	37 276	37 496	40 405	42 542	44 988
Total Expenditure	68 234	68 334	73 818	77 926	82 492
Surplus/(Deficit)	(33 041)	(33 058)	(34 847)	(35 958)	(37 571)
Capital expenditure & funds sources					
Capital expenditure	4 273	4 194	4 179	4 215	4 099
Transfers recognised - capital	1 329	1 568	554	475	336
Borrowing	1 712	1 573	1 744	1 618	1 679
Internally generated funds	1 232	850	1 452	1 713	1 626
Total sources	4 273	4 194	4 179	4 215	4 099

Table SA34a: Consolidated capital expenditure on new assets by asset class

Description R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Subject					
Infrastructure	1 980 187	1 894 046	1 628 957	2 180 116	2 342 952
Roads Infrastructure	1 036 453	952 112	438 762	1 153 273	1 270 477
<i>Roads</i>	1 036 453	952 112	438 762	1 153 273	1 270 477
Storm water Infrastructure	30 000		101 000	90 500	10 000
<i>Storm water Conveyance</i>	30 000		101 000	90 500	10 000
Electrical Infrastructure	352 877	315 817	469 258	343 500	343 500
<i>Power Plants</i>	352 877	315 817	469 258	343 500	343 500
Water Supply Infrastructure	346 650	457 470	282 350	204 250	385 000
<i>Water Treatment Works</i>	346 650	457 470	282 350	204 250	385 000
Sanitation Infrastructure	109 000	40 100	171 587	279 500	193 000
<i>Waste Water Treatment Works</i>	109 000	40 100	171 587	279 500	193 000
Solid Waste Infrastructure	48 707	37 047	116 000	68 593	119 975
<i>Landfill Sites</i>	48 707	37 047	116 000	68 593	119 975
Information and Communication Infrastructure	56 500	91 500	50 000	40 500	21 000
<i>Capital Spares</i>	56 500	91 500	50 000	40 500	21 000
Community Assets	304 075	275 459	527 968	391 204	344 314
Community Facilities	304 075	275 459	527 968	391 204	344 314
<i>Capital Spares</i>	304 075	275 459	527 968	391 204	344 314
Heritage assets					
Other Heritage					
Investment properties					
Revenue Generating					
<i>Improved Property</i>					
Other assets	332 356	657 163	766 089	646 968	690 227
Operational Buildings	332 356	657 163	766 089	646 968	690 227
<i>Capital Spares</i>	332 356	657 163	766 089	646 968	690 227
Biological or Cultivated Assets	181	181			
Biological or Cultivated Assets	181	181			
Intangible Assets	161 000	210 600	161 500	95 000	95 000
Licences and Rights	161 000	210 600	161 500	95 000	95 000
<i>Unspecified</i>	161 000	210 600	161 500	95 000	95 000
Computer Equipment	101 500	114 432	305 399	192 638	152 200
Computer Equipment	101 500	114 432	305 399	192 638	152 200
Furniture and Office Equipment	24 681	26 881	29 238	13 196	16 200
Furniture and Office Equipment	24 681	26 881	29 238	13 196	16 200
Machinery and Equipment	265 300	364 250	322 965	285 727	22 000
Machinery and Equipment	265 300	364 250	322 965	285 727	22 000
Transport Assets	458 000	11 000	496 084	310 856	454 870
Transport Assets	458 000	11 000	496 084	310 856	454 870
Zoo's, Marine and Non-biological Animals	5 200	5 200	2 000	2 000	2 000
Zoo's, Marine and Non-biological Animals	5 200	5 200	2 000	2 000	2 000
Total Capital Expenditure on new assets	3 632 480	3 559 212	4 240 200	4 117 705	4 119 763

Table SA34b: Consolidated capital expenditure on existing assets by asset class

Description	Current Year 2020/21		2021/22 medium term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand					
Capital expenditure on renewal of existing assets by Asset Class					
Infrastructure	2 168 118	2 319 716	1 868 014	2 206 222	2 303 230
Roads Infrastructure	776 606	764 262	665 702	818 053	1 146 369
<i>Roads</i>	776 606	764 262	665 702	818 053	1 146 369
Storm water Infrastructure	144 988	156 760	105 000	228 000	130 000
<i>Storm water Conveyance</i>	144 988	156 760	105 000	228 000	130 000
Electrical Infrastructure	379 449	482 649	351 948	512 863	449 061
<i>Power Plants</i>	379 449	482 649	351 948	512 863	449 061
Water Supply Infrastructure	625 817	654 681	556 864	513 806	399 300
<i>Water Treatment Works</i>	625 817	654 681	556 864	513 806	399 300
Sanitation Infrastructure	177 558	205 602	138 500	98 500	131 500
<i>Waste Water Treatment Works</i>	177 558	205 602	138 500	98 500	131 500
Solid Waste Infrastructure	37 600	29 662	50 000	35 000	47 000
<i>Landfill Sites</i>	37 600	29 662	50 000	35 000	47 000
Information and Communication Infrastructure	26 100	26 100			
<i>Capital Spares</i>	26 100	26 100			
Community Assets	270 498	288 525	257 931	333 520	232 770
Community Facilities	270 498	288 525	257 931	333 520	232 770
<i>Capital Spares</i>	270 498	288 525	257 931	333 520	232 770
Heritage assets					
Other Heritage					
Investment properties	155 116	151 344	147 462	230 000	140 236
Revenue Generating	155 116	151 344	147 462	230 000	140 236
<i>Improved Property</i>	155 116	151 344	147 462	230 000	140 236
Other assets	704 958	751 958	1 269 726	1 306 693	1 617 952
Operational Buildings	704 958	751 958	1 269 726	1 306 693	1 617 952
<i>Capital Spares</i>	704 958	751 958	1 269 726	1 306 693	1 617 952
Intangible Assets	166 901	182 901	165 955	111 051	181 098
Licences and Rights	166 901	182 901	165 955	111 051	181 098
<i>Unspecified</i>	166 901	182 901	165 955	111 051	181 098
Computer Equipment	80 510	54 110	66 200	49 000	55 000
Computer Equipment	80 510	54 110	66 200	49 000	55 000
Furniture and Office Equipment	2 680	2 680	4 060	897	915
Furniture and Office Equipment	2 680	2 680	4 060	897	915
Machinery and Equipment	20 500	21 400	19 681	13 682	9 072
Machinery and Equipment	20 500	21 400	19 681	13 682	9 072
Transport Assets	58 500	495 911	86 000	150 000	133 000
Transport Assets	58 500	495 911	86 000	150 000	133 000
Zoo's, Marine and Non-biological Animals	6 000	6 000	7 000	8 000	10 000
Zoo's, Marine and Non-biological Animals	6 000	6 000	7 000	8 000	10 000
Total Capital Expenditure on renewal of existing assets	3 826 080	4 440 145	3 952 029	4 482 064	4 753 272

Table SA34c: Consolidated repairs and maintenance by asset class

Description R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	3 287 671	3 148 816	3 316 344	3 444 865	3 599 195
Roads Infrastructure	860 350	831 322	848 754	886 915	926 190
<i>Roads</i>	860 350	831 322	848 754	886 915	926 190
Storm water Infrastructure	256 700				
<i>Storm water Conveyance</i>	256 700				
Electrical Infrastructure	595 375	1 018 025	1 113 914	1 145 982	1 197 542
<i>Power Plants</i>	595 375	1 018 025			
Water Supply Infrastructure	740 284	636 750	658 905	686 657	717 541
<i>Water Treatment Works</i>	740 284	636 750			
Sanitation Infrastructure	811 655	206 600	214 447	223 858	233 907
<i>Waste Water Treatment Works</i>	811 655	206 600			
Solid Waste Infrastructure	8 136	469			
<i>Capital Spares</i>	8 136	469			
Information and Communication Infrastructure	15 171	455 649	480 323	501 453	524 015
<i>Capital Spares</i>	15 171	455 649	480 323	501 453	524 015
Community Assets	327 778	263 035	242 904	253 230	265 144
Community Facilities	327 778	263 035	242 904	253 230	265 144
<i>Capital Spares</i>	327 778	263 035	242 904	253 230	265 144
Other assets	882 833	184 443	200 615	209 445	218 880
Operational Buildings	882 833	184 443	200 615	209 445	218 880
<i>Capital Spares</i>	882 833	184 443	200 615	209 445	218 880
Total Repairs and Maintenance Expenditure	4 500 440	3 686 538	3 852 000	4 003 732	4 183 739

Table SA34d: Consolidated depreciation by asset class

Description R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation by Asset Class/Sub-class					
Infrastructure	1 017 557	992 302	1 020 074	1 065 019	1 112 816
Roads Infrastructure	58 700	58 700	61 283	64 041	66 794
<i>Roads</i>	58 700	58 700	61 283	64 041	66 794
Electrical Infrastructure	560 093	560 093	585 532	611 296	638 804
<i>Power Plants</i>	560 093	560 093			
Water Supply Infrastructure	211 604	211 604	223 955	233 809	244 331
<i>Dams and Weirs</i>	211 604	211 604			
Sanitation Infrastructure	141 070	141 070	149 304	155 873	162 887
<i>Reticulation</i>	141 070	141 070			
Solid Waste Infrastructure	46 089	20 835			
<i>Landfill Sites</i>	46 089	20 835			
Community Assets	296 167	286 797	298 347	311 472	325 484
Community Facilities	296 167	286 797	298 347	311 472	325 484
<i>Capital Spares</i>	296 167	286 797	298 347	311 472	325 484
Other assets	3 135 905	2 868 002	3 014 284	3 206 214	3 349 784
Operational Buildings	3 135 905	2 868 002	3 014 284	3 206 214	3 349 784
<i>Capital Spares</i>	3 135 905	2 868 002	3 014 284	3 206 214	3 349 784
Total Depreciation	4 449 628	4 147 101	4 332 706	4 582 705	4 788 084

Table SA35: Consolidated future financial implications of the capital budget

Vote Description	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts		
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27
R thousand						
Capital expenditure						
Vote 1 - Economic Development	12 880	500	500			
Vote 2 - Environment, Infrastructure and Services	68 000	84 500	92 000			
Vote 3 - Transport	397 591	1 185 660	1 217 482			
Vote 4 - Community Development	144 000	132 635	95 400			
Vote 5 - Health	119 300	60 100	111 900			
Vote 6 - Social Development	76 200	45 000				
Vote 7 - Group Forensic Investigation Services	5 100	5 000				
Vote 8 - Office of the Ombudsman	500	1 400	200			
Vote 9 - City Manager	664 326	502 108	455 842			
Vote 10 - Speaker: Legislative Arm of Council	5 000	3 000	2 500			
Vote 11 - Group Information and Communication Technology	555 600	325 600	395 600			
Vote 12 - Group Finance	28 000	10 500				
Vote 13 - Group Corporate and Shared Services	350 364	206 111	54 703			
Vote 14 - Housing	1 163 759	1 396 027	1 966 875			
Vote 15 - Development Planning	253 594	299 394	351 159			
Vote 16 - Public Safety	169 365	127 000	30 000			
Vote 17 - Municipal Entities Accounts						
Vote 18 - City Power	830 231	851 363	776 561			
Vote 19 - Johannesburg Water	1 140 801	1 166 806	1 013 300			
Vote 20 - Pikitup	175 304	100 593	181 211			
Vote 21 - Johannesburg Roads Agency	732 500	975 132	1 126 908			
Vote 22 - Metrobus	147 633	90 293	50 322			
Vote 23 - Johannesburg City Parks and Zoo	102 700	82 800	111 700			
Vote 24 - Johannesburg Development Agency	230 000	202 000	67 000			
Vote 25 - Johannesburg Property Company	46 658	70 000				
Vote 26 - Metropolitan Trading Company	33 500					
Vote 27 - Joburg Market	79 500	67 500	93 500			
Vote 28 - Johannesburg Social Housing Company	648 056	596 121	665 177			
Vote 29 - Joburg City Theatres	11 767	12 627	13 195			
Total future operational costs	8 192 229	8 599 769	8 873 035			

2.11 MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY

2.11.1 Medium Term Operating Budget

Medium Term Expenditure and Revenue per Cluster

For purposes of this section the expenditure growth percentage of the various departments within the Core Administration is based on direct expenditure (excluding internal transfers) and for the MEs it is based on total expenditure (including taxation) or subsidies received.

SUSTAINABLE CLUSTER

Sustainable Cluster Revenue	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Environment And Infrastructure	85 500	67 510	49 840	40 193
Housing	88 752	92 659	96 828	101 185
City Power	17 271 099	19 878 560	22 107 674	24 263 823
Johannesburg Water	13 727 896	14 647 259	15 292 700	15 980 872
Pikitup	3 062 533	3 183 406	3 382 922	3 535 156
Johannesburg Social Housing Company	249 369	257 576	268 915	281 016
Total Revenue	34 485 149	38 126 970	41 198 879	44 202 245

The Sustainable Cluster’s revenue budget increases by 10.6% from the 2020/21 financial year.

Sustainable Cluster Expenditure	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Environment And Infrastructure	148 881	154 904	161 718	168 994
Housing	1 021 502	1 046 581	1 093 045	1 141 550
City Power	17 739 496	19 843 475	21 178 341	22 790 718
Johannesburg Water	12 822 976	13 407 802	14 005 214	14 635 449
Pikitup	3 062 533	3 183 406	3 382 922	3 535 156
Johannesburg Social Housing Company	249 369	257 576	268 915	281 016
Total Expenditure	35 044 757	37 893 744	40 090 155	42 552 883

The Sustainable Cluster’s expenditure budget increases by 8.1% from the 2020/21 financial year. Below follow details of the expenditure budget per department and municipal entity within the sustainable cluster:

Environment and Infrastructure

The revenue budget decreases by 21% to R67.5 million mainly as a result of a decrease in concession fees from Kelvin Power Station due to the twenty-year contract coming to an end in October 2021. The expenditure budget increases by 4% to R154.9 million in line with the consumer price index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Waste Management / Environmental Protection - Recycling programme;
 - Water Resource Management;
 - Biodiversity Management;
 - Open Space Planning;
 - Air Quality; and
 - Climate Change.

Housing

The revenue budget increases by R3.9 million (4.4%) to R92.7 million in line with the consumer price index. The expenditure budget increases by R25.1 million (2.5%) to R1.1 billion in line with the consumer price index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Water Leaks and Sewer Repairs;
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs e.g. Hostels;
 - Infrastructure Repair and Preventative Maintenance - Preventative maintenance; and
 - Waste Management / Environmental Protection - Grass-cutting programme.
- Impact the housing market including the integration, development and maintenance hostels and flats:
 - Shelter and Accommodation Programme - Management of Growing Informal settlements within Hostels; and
 - Shelter and Accommodation Programme - Title deed programme.
- Job opportunities and creation:
 - Job Creation – EPWP.
- Manage displaced communities and homelessness:
 - Shelter and Accommodation Programme - Provision of low-cost houses – Programme for short-term (e.g. TRA's).
- Formalization of informal settlements and accelerated rapid land release:

- Shelter and Accommodation Programme - Informal Settlement Management implement formalization programme – UISP.

City Power

The expected surplus after taxation (excluding capital grants and contributions) amounts to R35.1 million. Service charges - electricity: The projected electricity revenue of R19.8 billion is a 15.2% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase for electricity of 14.59%, the strategic drive to reduce total electricity losses to a level of 24% in the 2021/22 financial year. The average bulk purchase price increase from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities) is assumed at 16.7%.

The expenditure budget increases by 11.9% to R19.8 billion due to a 16.7% average tariff increase for bulk purchases from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities). Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Street Light Repair and Installation;
 - Infrastructure Repair and Preventative Maintenance - Electricity Failures;
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs; and
 - Infrastructure Repair and Preventative Maintenance - Preventative maintenance.
- Improve and strengthen financial position:
 - Revenue Enhancement Initiatives;
 - Integrated, seamless, efficient systems and processes; and
 - Business continuity support programs and plans.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - (By)Law Enforcement Programme - Vandalism Reduction.
- Job opportunities and creation:
 - Job Creation - Co-Production (Work Packages).
- Development and support of SMME:
 - Job Creation - SMME empowerment.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions;
 - Communication / Stakeholder Engagement - Service Delivery Outreach Programme; and

- Communication / Stakeholder Engagement - Improved approach on complaints / query management system.
- Minimising the impact of the COVID-19 pandemic:
 - COVID-19 Response - Municipal Services.

Johannesburg Water

The expected surplus (excluding capital grants and contributions) amounts to R1.2 billion. Service charges - water and sewerage: The projected revenue is estimated at R14.7 billion, approximately 6.8% increase from the 2020/21 financial year. The increase is based on an average tariff increase of 6.8%, based on a proposed Rand Water tariff increase of 5.8% and an estimated population growth increase of 1%.

The expenditure budget increases by 4.6% to R13.4 billion mainly to cater for an increase of 5.8% on bulk purchases. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Water and Sewer Pipe replacement;
 - Upgrades and storage infrastructure;
 - WWTW programme;
 - Transit-Oriented Development; and
 - Repairs and maintenance (water and sewer networks).
- Improve and strengthen financial position:
 - Metering and revenue focus;
 - Embracing technology;
 - Improving customer experience and support;
 - Reviewing of Supply Chain Process;
 - Enhancement of payment levels; and
 - Reducing Non-revenue Water.
- Job opportunities and creation:
 - Job creation programme (EPWP); and
 - SMME support through co-production.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Stakeholder and Customer Satisfaction;
 - Stakeholder Engagement;
 - Public Education;
 - Corporate and Social Responsibility; and
 - Media Relations and External Communications.

- Formalisation of informal settlements and accelerated rapid land release:
 - Provision of basic services – water;
 - Provision of basic services – sanitation; and
 - Nominal water and sanitation services.

- COVID-19 Response - Municipal Services:
 - Continued provision of water and sanitation services;
 - Staggered working hours;
 - Sewer blockage teams operating from home;
 - Medical surveillance and testing;
 - Company-wide workplace plans; and
 - Company-wide protocols developed and implemented.

Pikitup

The revenue budget increases by 3.9% to R3.2 billion. Service charges - refuse: The projected refuse revenue of R2.2 billion is a 4.3% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase of 4.3% and a proposed stepped tariff to ensure affordability for lower priced properties.

The expenditure budget increases by 3.9% to R3.2 billion mainly due to an increase in employee related costs to correct an error as security staff salaries were budgeted under internal transfers, and an increase in fleet costs. The subsidy allocation to Pikitup increases by 3.1% to R899.5 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Cleaning of informal settlements;
 - Weekly collection of waste from formal households;
 - Continue to rollout separation at source throughout the City;
 - Improve waste diversion targets (all waste streams) to optimize the landfill airspace;
 - Maintain street cleaning;
 - Cleaning and clearing of illegal;
 - Provide sufficient 240L bins and bin liners to ensure cleanliness levels; and
 - Construction of transfer station and material recovery facilities (MRF) at Marie-Louise and Linbro Park landfill sites.

- Improve and strengthen financial position:
 - Improve revenue collection levels to above 90%;
 - Improve revenue generation from commercial services by increasing the customer base;
 - Implement revenue enhancement audit to determine if there are any commercial and / or domestic customers that are not billed for services; and

- Determine the feasibility to implement a recycling or separation at sources levy.
- Impact and maintenance of vehicles and facilities:
 - De-fleeting and re-fleeting (Scrapping of old fleet and procurement of new fleet) will reduce the uneconomical maintenance cost on vehicles and assist with uninterrupted service delivery;
 - Continuous renovation of garden sites / drop off centres (converting of facilities into integrated waste management facilities); and
 - Replace dilapidated facilities to ensure the safety of staff and maintain facilities to increase the lifespan of assets.
- Job opportunities and creation:
 - Appointment of co-operatives to implement our EPWP programmes to create job opportunities.
- Development and support of SMME:
 - Establishment of enterprise development unit;
 - Create a Co-production model by appointing co-operatives to assist with community mobilization (education and awareness) and service delivery (informal settlement collection and cleaning); and
 - Enforcing and implementing the mandatory 30% sub-contracting on all applicable procurements.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Maintain weekly Kleena Joburg campaigns to create education and awareness regarding waste management and cleanliness.
- Combat corruption, fraud and maladministration:
 - Resolve 85% of internal and external audit findings by management and all assurance providers; and
 - Implement operations clean audit (OPCA).

Johannesburg Social Housing Company (JOSHCO)

The revenue budget increases by R8.2 million (3.3%) to R257.6 million. The expenditure budget increases by R8.2 million (3.3%) to R257.6 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels);
 - Inner city regeneration including key economic nodes; and
 - Developing pro-active maintenance and service teams.
- Improve and strengthen financial position:
 - Improving revenue collection.

- Job opportunities and creation:
 - Job Creation – EPWP.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Revenue	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Community Development	50 451	58 016	60 402	63 118
Health	172 763	182 864	195 073	203 852
Social Development	689	719	751	785
Public Safety	1 493 854	1 526 807	1 593 984	1 665 711
Johannesburg City Parks And Zoo	1 173 278	1 207 251	1 260 516	1 317 228
Joburg City Theatres	221 504	217 839	227 426	237 662
Total Revenue	3 112 539	3 193 496	3 338 152	3 488 356

The revenue budget of the Human and Social Development Cluster increases by 2.6% from the 2020/21 financial year.

Human and Social Development Cluster Expenditure	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Community Development	1 313 339	1 401 404	1 463 049	1 528 882
Health	1 312 786	1 361 399	1 421 289	1 485 234
Social Development	482 622	361 579	375 289	389 926
Public Safety	5 821 579	6 055 919	6 322 386	6 606 886
Johannesburg City Parks And Zoo	1 173 278	1 207 251	1 260 516	1 317 228
Joburg City Theatres	221 504	217 839	227 426	237 662
Total Expenditure	10 325 108	10 605 391	11 069 955	11 565 818

The expenditure budget of the Human and Social Development Cluster increase by 2.7% from the 2020/21 financial year. Below follows the budget per department and municipal entity within the human and social development cluster.

Community Development

Community Development’s revenue budget increases by 15% to R58 million. The expenditure budget increases by 6.7 % to R1.4 billion as a result of funding required for the operationalizing of new facilities. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – Infrastructure repair and preventative maintenance of facilities;
- Improve and strengthen financial position – Introduce revenue generating mechanisms at facilities;
- A safer City by reintroducing ward-based policing and effective by law enforcement;

- Job opportunities and creation – Create Expanded Public Works Programme job opportunities through identified programmes and projects;
- Development and support of SMME - Support to SMMEs through infrastructure development and repairs and maintenance of facilities;
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo - Ensure representation to Community Based Planning engagements and effective feedback to communities;
- Manage displaced communities and homelessness - Availability of facilities as temporary shelters in the event of natural disasters or pandemic;
- Combat drug and substance abuse - Facilitate awareness programmes on drugs and substance abuse; and
- Combat corruption, fraud and maladministration - Ensure compliance with relevant regulations, policies, Acts such as Supply Chain Management Policy, Municipal Finance Management Act and Municipal Systems Act.

Health

The revenue budget increases by 5.8% to R182.9 million mainly due to an increase in the Provincial Primary Health grant allocation. The expenditure budget increases by 3.7% to R1.4 billion in line with the consumer price index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - The expansion of extended hour libraries and clinics within the City;
 - Implementation of the City's Substance Abuse Strategy;
 - Rollout of Mobile Clinics to increase access to primary health care;
 - Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease;
 - Food security that is both improved and safeguarded / Pest Control / Air Pollution;
 - TB / HIV and AIDS;
 - Management Support / E-Health / Clean Audit; and
 - Jozi Ihlomile Program.

Social Development

The revenue budget increases by 4.4% to R719 thousand mainly as a result of tariff increases for the hiring of halls. The expenditure budget decreases by 25.1% to R361.6 million mainly due to moderation of Covid-19 food parcel programme. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Food Packs – Indigent Relief;
 - Skill development;
 - Urban Farming;
 - Food Bank;

- Food Gardens;
 - Support for Indigent Households;
 - People with Disability support; and
 - Infrastructure Repair and Preventative Maintenance - Repairs of Social Development facilities in various regions.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - Gender Based Violence Interventions;
 - Gender Based Violence Shelter; and
 - ECD compliance and day care centers.
 - Job opportunities and creation:
 - EPWP Intake;
 - SMME/ Co-operative support;
 - Skills Development/training; and
 - Youth Development.
 - Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Imbizos; and
 - Service delivery stakeholder engagement sessions.
 - Manage displaced communities and homelessness:
 - Support programs and initiatives for people living and working on the streets.
 - Combat drug and substance abuse:
 - Implementation of Substance Abuse Strategy; and
 - Management of Substance Abuse Treatment Centres.
 - Combat corruption, fraud and maladministration:
 - Financially and administratively sustainable and resilient City.
 - Integrated Human Settlements:
 - Programs implemented in Hostels (ESP, GBV, Substance Abuse, Children services, and food security).

Public Safety

The revenue budget increases by R33 million (2.2%) which is translated to R1.5 billion. The increase is mainly as a result of fines revenue to be generated from traffic infringements registered by the speed control cameras deployed across the City and manual citations generated by traffic officers. The expenditure budget increases by R234.3 million (4%). The increase is mainly as a result of stores and material to procure PPE for staff, fleet, standby, postage for fines and the VIP protection services. Below is a highlight of programmes that are within the budget:

- A safer City by reintroducing ward-based policing (Joburg 10+) and effective law enforcement:
 - By-Law Enforcement Programme - Joburg 10+;
 - By-Law Enforcement Programme - Land invasion and enforcement;
 - By-Law Enforcement Programme - Security at council buildings;
 - By-Law Enforcement Programme - Operationalization of Municipal Courts; and
 - Ensure effective medical emergency and fire response.

- Job opportunities and creation:
 - Ensure number of individuals benefit through learnership/ internship.

- Day to day Programme:
 - Ensure ethics and discipline.

- Improve and strengthen financial position:
 - Revenue generated (Pound, Fines, Licensing and Events).

- Community Based Planning and enhanced community engagement:
 - Capacitation of communities on emergency response (CERT, SERT, TERT) (Safety); and
 - Communication / Stakeholder Engagement - Service Delivery Outreach Programme.

Johannesburg City Parks and Zoo

The revenue budget increases by 2.9% to R1.2 billion in line with the consumer price index. The expenditure budget increases by 2.9% to R1.2 billion in line with the consumer price index. The subsidy allocation to City Parks and Zoo increases by 3.8% to R1 billion to cater for the implementation of horticultural programs. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs to Buildings, Operational Assets, Park Facilities and Zoo Infrastructure; and
 - Open Space Maintenance including grass cutting and tree maintenance.

- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - (By)Law Enforcement Programme - Visible policing in public spaces.

- Job opportunities and creation:
 - Cooperatives development and support.

Joburg City Theatres

The revenue of Joburg City Theatres decreases by 1.7% to R217.8 million. The expenditure budget decreases by 1.7% to R217.8 million in line with revenue. The Joburg City Theatre’s subsidy increases by 1.7% to R166.2 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – Host, develop and stage productions that tell a story and promote pride/social cohesion;
- Job opportunities and creation – Expanded public works programmes opportunities;
- SMME Development and support- Cultivate local entrepreneurs/suppliers; and
- Combat drug and substance abuse – Community based programmes addressing social ills and Themed Educational Theatre Productions.

ECONOMIC GROWTH CLUSTER

Economic Growth Cluster	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Economic Development	19 819	8 529		
Transport	649 060	1 151 401	600 727	634 534
Development Planning	83 282	86 854	90 678	94 759
Joburg Market	530 822	553 649	578 008	604 019
Johannesburg Property Company	986 452	1 014 692	1 059 824	1 107 515
Johannesburg Development Agency	120 980	123 391	128 880	134 680
Johannesburg Roads Agency	1 534 876	1 576 064	1 645 736	1 719 667
Metrobus	744 250	767 489	801 340	837 399
Joburg Tourism		45 000	46 980	49 094
Total Revenue	4 669 541	5 327 069	4 952 173	5 181 667

The revenue budget of the Economic Growth Cluster increases by 14.1%.

Economic Growth Cluster Expenditure	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Economic Development	188 518	195 492	204 094	213 279
Transport	1 515 248	2 030 124	2 119 448	2 214 824
Development Planning	410 918	425 836	444 571	464 575
Joburg Market	435 799	444 892	465 143	486 075
Johannesburg Property Company	986 452	1 014 692	1 059 824	1 107 515
Johannesburg Development Agency	120 980	123 391	128 880	134 680
Johannesburg Roads Agency	1 534 876	1 576 064	1 645 736	1 719 667
Metrobus	744 250	767 489	801 340	837 400
Joburg Tourism		45 000	46 980	49 094
Total Expenditure	5 937 041	6 622 980	6 916 016	7 227 109

The expenditure budget of the Economic Growth Cluster increases by 11.6% from the 2020/21 financial year. Below follows the budget per department and municipal entity within the economic development cluster.

Economic Development

The revenue budget decreases by R11.3 million (-57%) to R8.5 million. The decrease is mainly as a result of the reduced Expanded Public Works Program incentive grant. The expenditure budget increases by R7 million (3.7%) to R195.5 million mainly as a result of the increase in line with the Consumer Price Index. Below is a highlight of programmes that are within the budget:

- Job opportunities and creation:
 - Revitalization of Industrial and Priority Economic Zones;
 - Skills Intensive Economic Recovery in Regions: Youth Skills Training (LED Interventions in Regions);
 - Business forums engagement; and
 - Adopt-a-street programme (Pilot for Regions A, D & E) – EPWP project.

- Manage displaced communities and homelessness:
 - Implementation of the Inner City Economic Development and Investment Roadmap.

- Development and support of SMME:
 - Regularize and formalize Informal trading in all CoJ regions; and
 - Establishment of Opportunity Centres in Orange Farm and Ivory Park.

Transport Department

The revenue budget increases by R502 million (77.4%) to R1.2 billion. The increase is mainly as a result of the Public Transport Network Grant (PTNG) funding for the second installment compensation of the effected Rea Vaya Phase 1Ca taxi operators; and PTNG funding for the Rea Vaya Phase 1Ca system cost in line with the Division of Revenue Act (DORA) conditions.

The operational expenditure budget increases by R515 million (34%) to R2. billion mainly as a result of the second installment compensation payable to the effected Rea Vaya Phase 1Ca taxi operators provided for under the transfers and subsidies paid.

Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Safe, fast and reliable Rea Vaya BRT services and an average of 50 036 passenger trips per working day by 2021 and 57 069 by 2022;
 - Operationalization of Rea Vaya BRT between Alexandra, Sandton and Inner City;
 - Integrated transport systems through the development of transport master plans and integrated public transport network plans;
 - Corridor management plans;
 - Cycle promotion and non-motorized transport;
 - Construction and operationalization of Small and large public transport facilities that are upgraded, well maintained, safe and attractive.
- Improve and strengthen financial position:
 - Increase of Rea Vaya passenger numbers towards increased revenue; and
 - Operationalization of JITI (Johannesburg International Transport Interchange) and collection of revenue.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - Implementation of covid-19 risk register action plans towards minimizing the impact of Covid-19;
 - Road user safety and behavioral change including working with JMPD (Johannesburg Metropolitan Police Department) at ward level in line with Joburg 10+ approach;
 - Working with the JMPD to address / minimize encroachment on Rea Vaya dedicated bus lanes;
 - Working with the JMPD to address / minimize encroachment on dedicated cycle lanes; and
 - Working with the JMPD in normalizing public transport operations particularly minibus taxis on city roads.
- Job opportunities and creation:
 - Bus Operating Company (BOC) formation / establishment;

- Capacitation and training of previously disadvantaged public transport operators (i.e Bus Operating Companies) including to run successful businesses and conflict resolution and management;
- Job opportunities and creation through allocated capex budget; and
- Rollout of Intelligent Transport Systems (ITS) including AFC (Automated Fare Collection), ICT (Information and Communications Technology) and BMCM (Bus Monitoring and Contract Management) towards quality transport services to Johannesburg commuters.

- Development and support of SMME:
 - Bus Operating Company (BOC) formation / establishment and support; and
 - Capacitation and training of previously disadvantaged public transport operators (i.e Bus Operating Companies) including to run successful businesses and conflict resolution and management.

- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - October Transport Month; and
 - Transport promotions partnership, building and information sharing.

- Combat corruption, fraud and maladministration:
 - Fraud and corruption awareness programmes; and
 - Improved internal controls and compliance with legislative prescripts.

Development Planning

Development Planning's revenue budget increases by 4.3% to R86.8 million. The expenditure budget increases by 3.6% to R425.8 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – creating community facilities in the transit oriented development corridors and more focused and efficient customer service operations;
- Inner City regeneration , including economic nodes – innovative scenario planning model to support private and public sector investment in the City;
- Priority area planning and implementation of inclusionary housing; and
- Enhanced law enforcement for town planning, building control and outdoor advertising.

Joburg Market

The revenue budget increases by R22.8 million (4.3%) to R553.7 million. The increase is mainly as results of the increase in rental facilities income and an increase in the sweeping account as well as an increase in the interest on external investment (bank). Commission revenue remains constant from the adjusted budget. A growth of 3.0% is anticipated on the outer years on commission revenue. The expenditure budget increases by R9.1 million (2.1%) to R444.9 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduction of co-production in the delivery of basic services:
 - Extension of trading space for a more effective, food safety compliant and user-friendly environment; and
 - Construction of Pack house for targeted beneficiaries.
- Job opportunities and creation initiatives:
 - EPWP and Cleaning Campaign; and
 - Co-production activities.
- Development and support of SMME's:
 - Appoint small entrepreneurs rendering services like Catering, provision of stationery, consumables such as detergents, etc.; and
 - Promote the contractual imperative on contractors to utilize local small entrepreneurs as sub-contractors.

Johannesburg Property Company (JPC)

The revenue budget increases by R28.2 million (2.9%) to R1 billion. The expenditure budget increases by R28.2 million (2.9%) to R1 billion. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels);
 - Developing pro-active maintenance and service teams;
 - COVID-19 Response - Municipal Services; and
 - Instilling best service standards by City employees.
- Improve and strengthen financial position:
 - Improving revenue collection;
 - Good Corporate Governance and Clean Audits; and
 - Cutting wasteful expenditure on non-core functions.
- Job opportunities and creation:
 - Job Creation - SMME empowerment.

Johannesburg Development Agency

The revenue of Johannesburg Development Agency increases by 2% to R123.4 million. Expenditure increases in line with revenue by 2% to R123.4 million. The subsidy increases by 0.4% to R40.8 million. Below is a highlight of programmes that are within the budget:

- Job opportunity and creation – through the implementation of job creating infrastructure projects; and
- Development and support of SMME's – the Agency policy sets aside a percentage of the value of all construction contracts for local SMME's.

Johannesburg Roads Agency

The revenue budget increases by R41.2 million (2.7%) to R1.6 billion in line with inflation. The expenditure budget increases by R41.2 million (2.7%) to R1.6 billion in line with the Consumer Price Index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - War on Potholes;
 - Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan; and
 - Improved Road Safety and Reduced Congestion.

Metrobus

The revenue budget increases by R23.2 million (3.1%) to R767.5 million mainly as a result of increased fare revenue as the entity expects to operate at full capacity in the year 2021/22. The revenue budget for 2020/21 was adjusted downwards during the 2020/21 adjustment budget as it was affected by COVID19 lockdown regulations and social distancing rules.

The expenditure budget increases by R23.2 million (3.1%) to R767.5 million mainly as a result of increased operating expenditure as the entity expects to operate at full capacity in the year 2021/22. The operating expenditure budget for 2020/21 was adjusted downwards during the 2020/21 adjustment budget as it was affected by COVID19 lockdown regulations and social distancing rules resulting in reduced passengers travelling during the period. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Procurement of cashless ticketing system - Improve customer/community satisfaction, Reduce cash loses, Improved revenue collection;
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs (Renovation of bus shelters customer centre at Ghandi Square); and
 - Bus refurbishment programme - Increased bus economic life, Bus availability and reliability; Revenue increase; Reduction of unemployment.
- Improve and strengthen financial position:
 - Repurposing of Metrobus facilities (Head Office and 2 depots – Milpark and Village Main) - Alternative revenue streams; Student accommodation; Affordable housing (Advertising in the buses);
 - Automated Bus Scheduling Bus Scheduling System - Flexibility to accommodate rapid changes in risk adjusted strategy reliability of service;

- Security systems (Link to IIOC) - Real time monitoring of depots, reduction of losses (diesel, spare parts);
 - Lease fuel management software and hardware - Reduction in diesel losses;
 - Lease fleet management software and hardware - Reduction in diesel losses; and
 - Implementation of Intelligent Transport Systems - Digital Route Tracking system procurement is in progress, Automated scheduling system procurement is in progress, Fuel Management system revamping in progress.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - Use of internal and external inspectors;
 - “Eye on the Bus”: Automated Route Tracking - Improved customer experience retention of students and future working group - Partnership with Smart City Unit; and
 - Dial a bus program – Introducing transport on demand.
- Smart City
 - Asset Condition Monitoring System - Reduction in bus breakdowns Improved reliability of bus service; and
 - Customer Data Analytics - Route efficiency and optimization.
- Job opportunities and creation:
 - Cleaning and washing of buses at all 3 depots by co-operatives and / or SMMES – 3 co-operatives every year;
 - Internship Programme - Funding for new interns has been approved by Transport Education and Training Authority (TETA) for a 12-month period; and
 - Centre of Excellence for Artisans (Ransburg Depot) - Assisting other City entities and departments with Technical expertise (Training 14 Joburg Water artisans, provided quality assurance services to BRT on repairs and maintenance) - Annual intake of 20 Apprentices.
- Development and support of SMME:
 - Cleaning and washing of buses at all 3 depots by co-operatives and / or SMMES.

Johannesburg Tourism Company

The revenue and expenditure budget of R45 million is allocated for the re-establishment of the Johannesburg Tourism Company municipal entity.

GOOD GOVERNANCE CLUSTER

Good Governance Cluster Revenue	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Group Forensic Investigation Services				
Office Of The Ombudsman				
City Manager				
Group Information And Communication Technology				
Group Finance	23 672 493	23 776 261	25 059 648	25 900 062
Group Corporate And Shared Services	13 000	13 758	14 033	14 327
Metropolitan Trading Company	518 392	556 548	561 690	586 963
Speaker: Legislative Arm Of Council				
Municipal Entities Accounts	203 643	210 981	218 813	227 174
Total Revenue	24 407 528	24 557 548	25 854 184	26 728 526

The revenue budget of the Good Governance Cluster increases by 0.6%.

Good Governance Cluster Expenditure	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Estimate 2022/23 R 000	Estimate 2023/24 R 000
Group Forensic Investigation Services	107 999	111 633	116 544	121 788
Office Of The Ombudsman	33 718	34 848	36 380	38 017
City Manager	1 615 073	1 594 337	1 661 871	1 736 648
Group Information And Communication Technology	836 019	863 201	901 182	941 735
Group Finance	6 015 123	6 220 584	6 494 282	6 786 526
Group Corporate And Shared Services	463 061	495 353	517 149	540 422
Metropolitan Trading Company	518 392	556 548	561 690	586 963
Speaker: Legislative Arm Of Council	468 508	487 936	509 405	532 329
Municipal Entities Accounts	1 670 188	1 729 408	1 805 500	1 886 747
Total Expenditure	11 728 080	12 093 848	12 604 003	13 171 175

The expenditure budget of the Good Governance Cluster increases by 3.1%. Below follow the key focus areas for the budget per department within the good governance cluster.

Group Forensic Investigation Services

Group Forensic and Investigation Service’s expenditure budget increases by 3.4% to R111.6 million. Below is a highlight of programmes that are within the budget:

- Combat corruption; fraud and maladministration:
 - Citizens of the City are encouraged to report cases of fraud and corruption, theft of CoJ assets, maladministration, unauthorised, irregular, fruitless and wasteful expenditure, cyber-crime and

hijacked properties by using the Anti-fraud and corruption hotline (0800 002 587) and email whislte@joburg.org.za;

- Outreach programmes will continue to target various Departments and Entities as well as communities to educate them about the do's and don'ts with respect to fraud and corruption including services rendered by GFIS;
- Roll of Minimum Information Security Standard Programme throughout the City;
- GFIS will continue with the prevention, detection, investigation and resolution of all matters relating to Fraud & Corruption, Theft of City's Assets, Maladministration (including UIFW), Breach of Security, Cyber Crime and Hijacked Properties;
- Joint operations will continue in conjunction with key stakeholders; and
- Monitoring of the implementation of the recommendations emanating from all the completed investigations.

Ombudsman

Ombudsman's expenditure increases by 3.4% to R34.8 million. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service:
 - Implementation of an automated case management system to engage with communities smarter;
 - Registration complaints and assessed within 21 working days from date of receipt;
 - Proactive investigations by ensuring that services delivery failures complaints, human rights violations and maladministration are attended;
 - Resolving grievances and disputes for the citizens of Johannesburg in an amicable manner;
 - Recruitment of EPWP (Ombudsman Ambassadors) for creating Regional footprint for the Office; and
 - Acknowledging all complaints received from members of public relating to alleged acts of maladministration by the City's administration and its employees.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Community outreach programmes educating the citizens about their human rights and responsibilities.

City Manager

The City Manager's expenditure decreases by 1.3% to R1.6 billion. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service:
 - Integrated Service Delivery Co-ordination through daily urban inspections and facilitation of interventions such as the multi-disciplinary operations;

- Augmented Service Delivery to supplement the activities undertaken by entities;
 - Stakeholder Engagement to promote the concept of engaged active citizenry through IPD and CBP consultations;
 - Area Based Management to attract investment in the CBDs and other commercial nodes;
 - Planning, Profiling and Data Management to develop digitized ward profiles which may provide accurate data capital investment purposes;
 - Cutting wasteful expenditure on non-core functions by monitoring resolution of audit queries raised in the AGSA management letter;
 - Driving the “service to be Seen, Heard and Felt.” Campaign; and
 - Youth Development Programme.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Facilitation of IDP, CBP and Mayoral Imbizo in collaboration with the Office of the Speaker and Group Communication; and
 - Conduct “You said, We did” Service Delivery campaigns.
- Combat corruption; fraud and maladministration:
 - Ensure successful prosecutions on by-law related infringements;
 - Ensure legally sound contracts that protect the interests of the CoJ and promote service delivery;
 - Provide independent and objective reasonable assurance on whether tender processes were complied with and conducted following a system which is fair, equitable, transparent, competitive and cost-effective as set out in Section 217 of the South African constitution;
 - Ensure that the city's compliance universe is adhered to and that would help in the reduction of UIFWs;
 - Conduct employee declaration of interest;
 - Speedy resolution of disciplinary cases to avoid long and costly suspensions; and
 - Reducing petty crimes and enforcing by-laws.
- Smart City:
 - Implementation of the Joburg TV/Radio.
- Good Governance:
 - Provide and coordinate support to ME boards, management of the business of the executive and its committees with respect to the service delivery mandate of the ME; and
 - To train and develop prospective chartered accountants with the aim of increasing supply of scarce financial skill in the public sector through the Academy of Chartered Accountants Programme.

Group Information and Communication Technology:

Group Information Communication Technology's expenditure budget increases by 3.3% to R863.2 million due to an allocation for IT related services. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – Smart city (ease of doing business with the city), Wi-Fi roll out phase two and smart tools of trade for new normal;
- Improve and strengthen financial position – Implementation of SAP; transformation programme which will give a view of the City's financial position;
- Development and support of SMME's - Implementation and rollout of SMME portal Citywide that will give opportunities to SMMES; and
- Combat corruption, fraud and maladministration – Asset tracking and management as the number of employees with mobile/laptops increases due to the COVID 19 pandemic.

Group Finance

Group Finance's revenue budget increases by 0.4% to R23.8 billion. The expenditure increases by 3.4% to R6.2 billion. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service by:
 - Improving on Customer Service; and
 - Increasing Responsiveness to Billing Problems.
- Development and support of SMME:
 - Supply Chain Management turnaround strategy and deployment of Procurement Policy to support SME's and Economic Growth; and
 - Payment of invoices within 30 days of receiving invoices.
- Improve and strengthen financial position:
 - Improve governance and attainment of clean audit;
 - Approved Funding Plan, Investor Roadshows, Profitability and Liquidity Ratio, Long term domestic credit rating; and
 - Implementation of Revenue Strategy.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Communication/Stakeholder Engagement - Service Delivery Outreach Programme and public participation processes in activities such as Property Rates Policy reviews.

Group Corporate and Shared Services

Group Corporate Shared Service's revenue budget increases by 5.8% to R13.8 million. The expenditure budget increases by 7% to R495.4 million due to the Department receiving additional funding to capacitate the Safety Health and Environment Directorate. Below is a highlight of programmes that are within the budget:

- Job opportunities and creation – Study bursaries for under-privileged individuals; and
- Covid 19 future preparedness – employee assistance programmes, determination of work from home principles and occupational health and safety services.

Metropolitan Trading Company

Revenue of the entity increases by 7.4% to R556.5 million due to implementation of Enhanced Business Model (EBM). The expenditure budget increases by 7.4% to R556.5 million. Below is a highlight of programmes that are within the budget:

- Through Smart City to reduce digital divide:
 - Improve access throughout the City to enable economic growth by rolling out free Wi-Fi services to the City's residents;
 - WIFI Access point roll out 400 access point; and
 - Enhanced, quality services and sustainable environmental practices by ensuring 99% of the network, Wi-Fi and CCTVs are consistently available and running for end users, creating jobs through SMMEs and maintaining fibre networks.

Speaker: Legislative Arm of Council

Speaker's Office expenditure budget increases by 4.1% to R 487.9 million. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service:
 - Providing support to strengthen Sec 79 Committees and Chairpersons in order to enhance oversight and scrutiny over the executive; and
 - Training of Councillors and Ward Committees.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Efficient By-Law making review process in consultation with communities to enable development and revision of City Policies;
 - Increase public participation and stakeholder engagement through timely publication of the IDP and Budget Review Process;
 - Conduct education sessions for the public on IDP and Elections; and
 - Creating a platform for communities to raise issues for redress by the City.

Municipal Entities Accounts

The revenue for the municipal entities accounts increases by 3.6% to R211 million. The expenditure for the municipal entities accounts increases by 3.5% to R1.7 billion. The increase in expenditure relates to the increased provision for depreciation and asset impairment, other general expenditure (utility charges), and internal charges.

2.11.2 Medium Term Capital Budget per Cluster

The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The proposed capital budget projects a spending plan of approximately R22.6 billion over the next three-year period. Below follows a high-level summary of the Capital Budget per Cluster.

SUSTAINABLE CLUSTER

Sustainable Cluster Capital	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Environment And Infrastructure	168 500	68 000	84 500	92 000
Housing	1 535 890	1 163 759	1 396 027	1 966 875
City Power	777 966	830 231	851 363	776 561
Johannesburg Water	1 073 771	1 140 801	1 166 806	1 013 300
Pikitup	146 823	175 304	100 593	181 211
Johannesburg Social Housing Company	378 000	648 056	596 121	665 177
Total Capital	4 080 950	4 026 151	4 195 410	4 695 124

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R12.9 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Capital	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Community Development	85 099	144 000	132 635	95 400
Health	103 501	119 300	60 100	111 900
Social Development	27 600	76 200	45 000	
Public Safety	162 200	169 365	127 000	30 000
Johannesburg City Parks And Zoo	54 300	102 700	82 800	111 700
Joburg City Theatres	36 108	11 767	12 627	13 195
Total Capital	468 808	623 332	460 162	362 195

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R1.5 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

ECONOMIC GROWTH CLUSTER

Economic Growth Cluster Capital	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Economic Development	5 680	12 880	500	500
Transport	790 456	397 591	1 185 660	1 217 482
Development Planning	181 906	253 594	299 394	351 159
Joburg Market	200 410	79 500	67 500	93 500
Johannesburg Property Company	147 981	46 658	70 000	
Johannesburg Development Agency	233 246	230 000	202 000	67 000
Johannesburg Roads Agency	1 035 195	732 500	975 132	1 126 908
Metrobus	95 230	147 633	90 293	50 322
Joburg Tourism				
Total Capital	2 690 104	1 900 356	2 890 478	2 906 871

The three-year medium-term capital budget of the Economic Growth Cluster amounts to approximately R7.7 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

GOOD GOVERNANCE CLUSTER

Good Governance Cluster Capital	Adjusted Budget 2020/21 R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Group Forensic Investigation Services	900	5 100	5 000	
Office Of The Ombudsman	2 000	500	1 400	200
City Manager	178 800	664 326	502 108	455 842
Group Information And Communication Technology	468 500	555 600	325 600	395 600
Group Finance	27 000	28 000	10 500	
Group Corporate And Shared Services	62 345	350 364	206 111	54 703
Metropolitan Trading Company	15 000	33 500		
Speaker: Legislative Arm Of Council	4 950	5 000	3 000	2 500
Total Capital	759 495	1 642 390	1 053 719	908 845

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R3.6 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

The tables that follow present detailed operating and capital budgets of departments and MEs.

**Operating
Core Administration**

CORE ADMINISTRATION
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates	9 110 597	12 371 980	12 786 131	13 215 032	13 215 032	13 479 333	14 072 423	14 705 682
Service charges - electricity revenue	4	6	3					
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue	243 426	236 016	266 376					
Rental of facilities and equipment	125 186	137 070	133 870	165 490	165 490	172 663	180 319	188 432
Interest earned - external investments	503 203	757 413	560 291	316 200	300 000	312 900	326 668	341 368
Interest earned - outstanding debtors	135 607	206 441	167 250	166 579	166 579	172 476	179 301	185 929
Dividends received								
Fines, penalties and forfeits	226 464	573 120	1 077 579	1 125 224	1 102 056	1 118 155	1 167 354	1 219 885
Licences and permits	8 202	8 183	8 020	8 379	8 379	8 741	9 127	9 539
Agency services	242 068	265 108	211 766	295 532	335 625	350 061	365 461	381 903
Transfers and subsidies received	6 743 245	7 616 618	7 887 515	10 469 390	10 359 728	10 648 107	10 746 124	10 938 533
Other revenue	691 714	879 350	208 504	1 068 035	847 417	880 923	901 000	941 429
Gains				33 000	33 000	33 000	33 000	33 000
DIRECT REVENUE	18 029 716	23 051 305	23 307 306	26 862 861	26 533 306	27 176 359	27 980 777	28 945 700
Interest earned - outstanding debtors : Inter-Company	1 075 105	1 129 567	1 048 545	1 127 006	1 117 050	1 295 944	1 316 284	1 375 517
Other revenue : Inter-Company	387 859	470 047	473 109	836 606	847 844	794 412	834 115	871 649
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue	133 747	427 096	619 194	827 502	830 302	835 626	877 378	916 840
Total Internal Transfers	1 596 711	2 026 710	2 140 847	2 791 114	2 795 196	2 925 982	3 027 777	3 164 006
TOTAL REVENUE excluding capital grants/contr.	19 626 427	25 078 015	25 448 153	29 653 975	29 328 502	30 102 341	31 008 554	32 109 706
EXPENDITURE by type								
Employee related costs	5 876 143	7 280 719	8 060 967	9 356 482	9 530 129	9 958 709	10 396 906	10 864 764
Remuneration of councillors	154 867	160 697	162 459	176 716	176 716	187 015	195 245	204 031
Debt impairment	864 749	1 616 567	1 670 445	1 724 178	1 594 888	1 619 517	1 690 856	1 766 946
Depreciation and asset impairment	1 079 617	1 246 034	1 232 856	3 047 655	2 782 589	2 901 906	3 029 883	3 165 509
Finance charges	2 376 264	2 274 094	2 344 396	3 014 680	3 014 764	3 144 396	3 282 749	3 430 474
Bulk purchases								
Other materials	110 169	92 879	91 973	186 027	187 635	191 222	199 635	208 619
Contracted services	1 224 119	1 185 858	1 330 428	2 520 423	2 685 335	2 747 583	2 865 868	2 994 831
Transfers and subsidies paid	65 950	36 610	21 144	35 340	30 448	488 534	510 029	532 980
Other expenditure	1 889 324	1 515 827	1 549 133	3 282 758	3 422 578	3 331 656	3 476 030	3 630 208
Losses	4 306	4 987	149					
DIRECT EXPENDITURE	13 645 508	15 414 272	16 463 949	23 344 259	23 425 081	24 570 538	25 647 201	26 798 362
Finance charges : Inter-Company	113 909	154 170	139 116	154 865	145 004	160 057	165 974	173 447
Other expenditure : Inter-Company	298 021	232 764	184 124	521 965	505 723	511 643	536 699	550 065
Transfers and subsidies paid : Inter-Company	3 414 593	3 924 981	4 441 624	4 754 740	4 921 987	5 084 090	5 345 734	5 586 643
Costing - Internal Expenditure	112 993	347 553	420 971	827 502	830 302	835 626	877 378	916 840
Total Internal Transfers	3 939 516	4 659 468	5 185 835	6 259 072	6 403 015	6 591 416	6 925 785	7 226 995
TOTAL EXPENDITURE	17 585 024	20 073 740	21 649 784	29 603 331	29 828 097	31 161 954	32 572 986	34 025 357
OPERATING SURPLUS / (DEFICIT)	2 041 403	5 004 275	3 798 369	50 645	(499 594)	(1 059 613)	(1 564 432)	(1 915 651)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	837 946	816 320	(231 475)	1 641 310	2 556 455	1 694 275	2 372 413	2 556 308
Transfers and subsidies - capital (Other / External)	60 799			34 700	38 900	87 700	66 400	109 700
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	2 940 149	5 820 595	3 566 894	1 726 655	2 095 761	722 362	874 380	750 357
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	2 940 149	5 820 595	3 566 894	1 726 655	2 095 761	722 362	874 380	750 357
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	2 940 149	5 820 595	3 566 894	1 726 655	2 095 761	722 362	874 380	750 357

ECONOMIC DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
R thousand	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received				19 819	19 819	8 529		
Other revenue								
Gains								
DIRECT REVENUE				19 819	19 819	8 529		
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr,				19 819	19 819	8 529		
EXPENDITURE by type								
Employee related costs	68 111	73 002	70 873	94 905	94 905	98 491	102 825	107 452
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	1 934	1 740	2 240	16 132	16 132	16 825	17 565	18 356
Finance charges								
Bulk purchases								
Other materials	7 770	(2 795)	2 592	1 266	1 066	1 090	1 138	1 189
Contracted services	6 844	1 963	5 009	14 717	15 093	15 427	16 106	16 831
Transfers and subsidies paid	44 782	1 184	5 297	1 980	7 480	7 802	8 145	8 512
Other expenditure	50 151	42 828	25 092	41 138	53 842	55 857	58 315	60 939
Losses	3							
DIRECT EXPENDITURE	179 595	117 922	111 103	170 139	188 518	195 492	204 094	213 279
Finance charges : Inter-Company								
Other expenditure : Inter-Company	55	3 890	(48)	19 076	19 076	2 058	2 180	2 278
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	4 480	1 232	790	5 115	5 115	3 787	3 976	4 153
Total Internal Transfers	4 535	5 122	742	24 191	24 191	5 845	6 156	6 431
TOTAL EXPENDITURE	184 130	123 044	111 845	194 330	212 709	201 337	210 250	219 710
OPERATING SURPLUS / (DEFICIT)	(184 130)	(123 044)	(111 845)	(174 511)	(192 890)	(192 808)	(210 250)	(219 710)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(184 130)	(123 044)	(111 845)	(174 511)	(192 890)	(192 808)	(210 250)	(219 710)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(184 130)	(123 044)	(111 845)			(192 808)	(210 250)	(219 710)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(184 130)	(123 044)	(111 845)	(174 511)	(192 890)	(192 808)	(210 250)	(219 710)

ENVIRONMENT AND INFRASTRUCTURE
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments	30 788	30 300	28 897					
Interest earned - outstanding debtors				32 300	32 300	32 000	32 000	32 000
Dividends received								
Fines, penalties and forfeits								
Licences and permits	7 051	7 100	6 237	7 200	7 200	7 510	7 840	8 193
Agency services								
Transfers and subsidies received	231		8 215	9 000	9 000	10 000	10 000	
Other revenue	37 096	37 022	37 000	37 000	37 000	18 000		
Gains								
DIRECT REVENUE	75 166	74 422	80 349	85 500	85 500	67 510	49 840	40 193
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr,	75 166	74 422	80 349	85 500	85 500	67 510	49 840	40 193
EXPENDITURE by type								
Employee related costs	65 017	59 092	63 211	76 237	81 237	84 307	88 017	91 978
Remuneration of councillors								
Debt impairment	31 192	45 300	28 897	32 300	32 300	33 689	35 171	36 754
Depreciation and asset impairment	9 147	12 929	13 862	13 572	13 572	14 155	14 777	15 440
Finance charges								
Bulk purchases								
Other materials				53	53	54	56	59
Contracted services	20 120	20 077	14 513	17 330	17 330	17 714	18 493	19 325
Transfers and subsidies paid								
Other expenditure	3 203	3 309	1 650	4 389	4 389	4 985	5 204	5 438
Losses	58	1	7					
DIRECT EXPENDITURE	128 738	140 709	122 140	143 881	148 881	154 904	161 718	168 994
Finance charges : Inter-Company								
Other expenditure : Inter-Company	(1 391)			9 000	9 000	10 000	10 000	
Transfers and subsidies paid : Inter-Company		(9 855)	(10 946)					
Costing - Internal Expenditure				3 931	3 931	3 169	3 328	3 477
Total Internal Transfers	(1 391)	(9 855)	(10 946)	12 931	12 931	13 169	13 328	3 477
TOTAL EXPENDITURE	127 346	130 854	111 193	156 812	161 812	168 073	175 046	172 471
OPERATING SURPLUS / (DEFICIT)	(52 180)	(56 432)	(30 844)	(71 312)	(76 312)	(100 563)	(125 206)	(132 278)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)	60 799							
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	8 619	(56 432)	(30 844)	(71 312)	(76 312)	(100 563)	(125 206)	(132 278)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	8 619	(56 432)	(30 844)			(100 563)	(125 206)	(132 278)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	8 619	(56 432)	(30 844)	(71 312)	(76 312)	(100 563)	(125 206)	(132 278)

TRANSPORT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received	193 263	252 465	(232 927)	640 456	529 060	1 008 586	451 628	478 726
Other revenue		158 698	(131 254)	192 006	120 000	142 815	149 099	155 808
Gains								
DIRECT REVENUE	193 263	411 163	(364 181)	832 462	649 060	1 151 401	600 727	634 534
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue		3 703						
Total Internal Transfers		3 703						
TOTAL REVENUE excluding capital grants/contr,	193 263	414 866	(364 181)	832 462	649 060	1 151 401	600 727	634 534
EXPENDITURE by type								
Employee related costs	184 566	182 723	186 694	198 853	203 653	211 348	220 647	230 576
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	387 177	491 698	401 786	705 371	443 371	462 436	482 782	504 508
Finance charges	5	14 543	2	7	7	7	7	7
Bulk purchases								
Other materials	37 745	56 782	56 476	56 368	53 868	55 061	57 484	60 071
Contracted services	510 073	515 255	585 319	729 977	732 357	748 571	781 508	816 676
Transfers and subsidies paid	499	14 047		12 342	1 500	458 341	478 508	500 041
Other expenditure	80 061	31 000	32 542	100 261	80 492	94 360	98 512	102 945
Losses		3 927						
DIRECT EXPENDITURE	1 200 126	1 309 975	1 262 819	1 803 179	1 515 248	2 030 124	2 119 448	2 214 824
Finance charges : Inter-Company								
Other expenditure : Inter-Company	69 954	85 500	53 530	104 677	108 935	110 581	116 714	121 967
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	4 413	69 564	79 443	118 074	118 074	100 818	105 859	110 620
Total Internal Transfers	74 367	155 064	132 973	222 751	227 009	211 399	222 573	232 587
TOTAL EXPENDITURE	1 274 493	1 465 039	1 395 792	2 025 930	1 742 257	2 241 523	2 342 021	2 447 411
OPERATING SURPLUS / (DEFICIT)	(1 081 230)	(1 050 173)	(1 759 973)	(1 193 468)	(1 093 197)	(1 090 122)	(1 741 294)	(1 812 877)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	685 585	660 256	(398 036)	244 153	616 456	56 257	659 200	679 477
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(395 645)	(389 917)	(2 158 009)	(949 315)	(476 741)	(1 033 865)	(1 082 094)	(1 133 400)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(395 645)	(389 917)	(2 158 009)			(1 033 865)	(1 082 094)	(1 133 400)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(395 645)	(389 917)	(2 158 009)	(949 315)	(476 741)	(1 033 865)	(1 082 094)	(1 133 400)

COMMUNITY DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	4 283	4 692	3 471	4 819	4 819	5 026	5 248	5 483
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits	375	458	257	1 423	1 423	1 484	1 549	1 618
Licences and permits			844					
Agency services								
Transfers and subsidies received	18 000	18 600	14 358	18 500	20 234	26 500	27 500	28 738
Other revenue	11 774	16 066	10 362	23 975	23 975	25 006	26 105	27 279
Gains								
DIRECT REVENUE	34 432	39 816	29 292	48 717	50 451	58 016	60 402	63 118
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr,	34 432	39 816	29 292	48 717	50 451	58 016	60 402	63 118
EXPENDITURE by type								
Employee related costs	445 221	467 561	472 965	535 888	554 227	602 454	628 962	657 266
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	225 699	231 480	214 986	282 376	272 376	284 087	296 584	309 926
Finance charges	(21)	(24)	(8)		60	63	66	69
Bulk purchases								
Other materials				16 282	16 024	16 378	17 098	17 867
Contracted services	99	101 151	81 914	194 559	194 576	198 884	207 636	216 980
Transfers and subsidies paid	6 489	6 607	6 265	6 975	6 975	7 275	7 595	7 936
Other expenditure	288 817	133 458	210 954	261 200	269 101	292 263	305 108	318 838
Losses	34	201	37					
DIRECT EXPENDITURE	966 338	940 434	987 113	1 297 280	1 313 339	1 401 404	1 463 049	1 528 882
Finance charges : Inter-Company								
Other expenditure : Inter-Company	108 949	25 415	23 220	19 266	27 934	20 310	21 381	22 343
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	9 621	88 539	135 752	179 079	181 879	195 778	205 537	214 786
Total Internal Transfers	118 570	113 954	158 972	198 345	209 813	216 088	226 918	237 129
TOTAL EXPENDITURE	1 084 908	1 054 388	1 146 085	1 495 625	1 523 152	1 617 492	1 689 967	1 766 011
OPERATING SURPLUS / (DEFICIT)	(1 050 476)	(1 014 572)	(1 116 793)	(1 446 908)	(1 472 701)	(1 559 476)	(1 629 565)	(1 702 893)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)					7 632		53 000	
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(1 050 476)	(1 014 572)	(1 116 793)	(1 446 908)	(1 465 069)	(1 559 476)	(1 576 565)	(1 702 893)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(1 050 476)	(1 014 572)	(1 116 793)	(1 446 908)	(1 465 069)	(1 559 476)	(1 576 565)	(1 702 893)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(1 050 476)	(1 014 572)	(1 116 793)	(1 446 908)	(1 465 069)	(1 559 476)	(1 576 565)	(1 702 893)

HEALTH
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue	4	6	3					
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits	1 151	1 083	939	1 179	1 179	1 231	1 287	1 346
Agency services								
Transfers and subsidies received	147 367	155 726	148 371	171 584	171 584	181 633	193 786	202 506
Other revenue	421	574	198					
Gains								
DIRECT REVENUE	148 943	157 389	149 511	172 763	172 763	182 864	195 073	203 852
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue	80	289		337	337	352	370	386
Total Internal Transfers	80	289		337	337	352	370	386
TOTAL REVENUE excluding capital grants/contr,	149 023	157 678	149 511	173 100	173 100	183 216	195 443	204 238
EXPENDITURE by type								
Employee related costs	792 724	892 868	1 029 600	1 079 777	1 171 777	1 216 053	1 269 559	1 326 689
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	16 821	21 829	32 889	31 389	39 228	40 904	42 693	44 601
Finance charges								
Bulk purchases								
Other materials	3 078	4 751	6 809	6 215	5 236	5 352	5 587	5 838
Contracted services	11 017	25 443	22 661	20 015	20 157	20 603	21 510	22 478
Transfers and subsidies paid	6 977	7 378	7 809	8 138	8 588	8 957	9 351	9 772
Other expenditure	79 228	71 759	48 616	67 413	67 800	69 530	72 589	75 856
Losses								
DIRECT EXPENDITURE	909 845	1 024 028	1 148 384	1 212 947	1 312 786	1 361 399	1 421 289	1 485 234
Finance charges : Inter-Company								
Other expenditure : Inter-Company	16 705	1 412	1 536	3 491	3 930	3 673	3 856	4 029
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	9 314	41 662	53 875	58 123	58 123	60 697	63 732	66 598
Total Internal Transfers	26 019	43 074	55 411	61 614	62 053	64 370	67 588	70 627
TOTAL EXPENDITURE	935 864	1 067 102	1 203 795	1 274 561	1 374 839	1 425 769	1 488 877	1 555 861
OPERATING SURPLUS / (DEFICIT)	(786 841)	(909 424)	(1 054 284)	(1 101 461)	(1 201 739)	(1 242 553)	(1 293 434)	(1 351 623)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	44 462	29 519	34 707	36 000	37 301	57 700		
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(742 379)	(879 905)	(1 019 577)	(1 065 461)	(1 164 438)	(1 184 853)	(1 293 434)	(1 351 623)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(742 379)	(879 905)	(1 019 577)			(1 184 853)	(1 293 434)	(1 351 623)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(742 379)	(879 905)	(1 019 577)	(1 065 461)	(1 164 438)	(1 184 853)	(1 293 434)	(1 351 623)

SOCIAL DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received	1 072	1 158	2 089					
Other revenue	9 583	752	311	689	689	719	751	785
Gains								
DIRECT REVENUE	10 655	1 910	2 400	689	689	719	751	785
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr,	10 655	1 910	2 400	689	689	719	751	785
EXPENDITURE by type								
Employee related costs	127 295	148 831	172 377	188 122	188 122	195 230	203 820	212 992
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	11 677	11 360	13 743	11 298	11 298	11 783	12 302	12 855
Finance charges				21	21	22	23	24
Bulk purchases								
Other materials				2 338	4 936	5 045	5 267	5 504
Contracted services	6 438	14 209	13 916	13 939	13 978	14 287	14 916	15 587
Transfers and subsidies paid	7 051	7 394	1 771	5 903	5 903	6 157	6 428	6 717
Other expenditure	15 766	16 041	17 767	240 301	258 364	129 055	132 533	136 247
Losses	253	800	20					
DIRECT EXPENDITURE	168 480	198 635	219 594	461 922	482 622	361 579	375 289	389 926
Finance charges : Inter-Company								
Other expenditure : Inter-Company	9 337	132	1 607	4 464	4 464	4 729	5 008	5 233
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	1 382	15 562	18 780	24 624	24 624	23 729	24 914	26 036
Total Internal Transfers	10 719	15 694	20 387	29 088	29 088	28 458	29 922	31 269
TOTAL EXPENDITURE	179 199	214 329	239 981	491 010	511 710	390 037	405 211	421 195
OPERATING SURPLUS / (DEFICIT)	(168 544)	(212 419)	(237 581)	(490 321)	(511 021)	(389 318)	(404 460)	(420 410)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(168 544)	(212 419)	(237 581)	(490 321)	(511 021)	(389 318)	(404 460)	(420 410)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(168 544)	(212 419)	(237 581)			(389 318)	(404 460)	(420 410)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(168 544)	(212 419)	(237 581)	(490 321)	(511 021)	(389 318)	(404 460)	(420 410)

GROUP FORENSIC INVESTIGATION SERVICES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
R thousand	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue								
Gains								
DIRECT REVENUE								
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr.								
EXPENDITURE by type								
Employee related costs	29 524	42 723	55 427	71 098	71 098	73 784	77 030	80 496
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	139	681	4 624	802	6 302	6 573	6 862	7 171
Finance charges								
Bulk purchases								
Other materials	6		4	200	200	204	213	223
Contracted services	36 997	12 173	8 530	3 751	4 651	4 754	4 963	5 186
Transfers and subsidies paid								
Other expenditure	12 060	20 128	24 545	26 648	25 748	26 318	27 476	28 712
Losses								
DIRECT EXPENDITURE	78 726	75 705	93 130	102 499	107 999	111 633	116 544	121 788
Finance charges : Inter-Company								
Other expenditure : Inter-Company			417	850	850	894	939	981
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	27		367	725	725	763	801	837
Total Internal Transfers	27		784	1 575	1 575	1 657	1 740	1 818
TOTAL EXPENDITURE	78 753	75 705	93 914	104 074	109 574	113 290	118 284	123 606
OPERATING SURPLUS / (DEFICIT)	(78 753)	(75 705)	(93 914)	(104 074)	(109 574)	(113 290)	(118 284)	(123 606)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(78 753)	(75 705)	(93 914)	(104 074)	(109 574)	(113 290)	(118 284)	(123 606)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(78 753)	(75 705)	(93 914)			(113 290)	(118 284)	(123 606)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(78 753)	(75 705)	(93 914)	(104 074)	(109 574)	(113 290)	(118 284)	(123 606)

OFFICE OF THE OMBUDSMAN
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Approved Budget R 000	Adjusted Budget R 000	Budget Year 2021/22 R 000	Budget Yr +1 2022/23 R 000	Budget Yr +2 2023/24 R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue								
Gains								
DIRECT REVENUE								
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr.								
EXPENDITURE by type								
Employee related costs	19 548	17 187	15 648	20 442	23 442	24 328	25 398	26 541
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	883	946	827	681	781	815	850	888
Finance charges								
Bulk purchases				173	173	177	185	193
Other materials								
Contracted services	7 728	10 210	6 798	7 504	7 904	8 079	8 434	8 814
Transfers and subsidies paid								
Other expenditure	1 572	3 767	466	918	1 418	1 449	1 513	1 581
Losses								
DIRECT EXPENDITURE	29 731	32 110	23 739	29 718	33 718	34 848	36 380	38 017
Finance charges : Inter-Company								
Other expenditure : Inter-Company	38		1 686	2 258	2 258	2 382	2 510	2 623
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure				203	203	213	224	234
Total Internal Transfers	38		1 686	2 461	2 461	2 595	2 734	2 857
TOTAL EXPENDITURE	29 769	32 110	25 425	32 179	36 179	37 443	39 114	40 874
OPERATING SURPLUS / (DEFICIT)	(29 769)	(32 110)	(25 425)	(32 179)	(36 179)	(37 443)	(39 114)	(40 874)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(29 769)	(32 110)	(25 425)	(32 179)	(36 179)	(37 443)	(39 114)	(40 874)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(29 769)	(32 110)	(25 425)			(37 443)	(39 114)	(40 874)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(29 769)	(32 110)	(25 425)	(32 179)	(36 179)	(37 443)	(39 114)	(40 874)

**CITY MANAGER
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)**

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	46			166				
Gains								
DIRECT REVENUE	46			166				
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company	(7 254)	65 394	49 018	260 749	265 666	188 951	198 382	207 310
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue	53 235	49 266	98 914	243 139	243 139	213 180	223 839	233 908
Total Internal Transfers	45 981	114 660	147 932	503 888	508 805	402 131	422 221	441 218
TOTAL REVENUE excluding capital grants/contr,	46 027	114 660	147 932	504 054	508 805	402 131	422 221	441 218
EXPENDITURE by type								
Employee related costs	157 080	188 419	140 997	621 700	644 110	668 449	697 861	729 264
Remuneration of councillors				1 670	1 670			
Debt impairment								
Depreciation and asset impairment	13 755	4 898	1 890	12 382	10 538	10 985	11 462	11 970
Finance charges				2	6	2	2	2
Bulk purchases								
Other materials	77	310	156	1 559	2 469	2 524	2 634	2 752
Contracted services	89 850	52 457	43 918	257 863	303 582	312 802	323 956	338 535
Transfers and subsidies paid								
Other expenditure	294 629	321 459	185 973	623 007	652 698	599 575	625 956	654 125
Losses		12						
DIRECT EXPENDITURE	555 391	567 555	372 934	1 518 183	1 615 073	1 594 337	1 661 871	1 736 648
Finance charges : Inter-Company								
Other expenditure : Inter-Company				1 924	1 924	2 039	2 161	2 258
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	1 549	1 473	1 355	13 160	13 160	13 841	14 533	15 184
Total Internal Transfers	1 549	1 473	1 355	15 084	15 084	15 880	16 694	17 442
TOTAL EXPENDITURE	556 940	569 028	374 289	1 533 267	1 630 157	1 610 217	1 678 565	1 754 090
OPERATING SURPLUS / (DEFICIT)	(510 913)	(454 368)	(226 357)	(1 029 213)	(1 121 352)	(1 208 086)	(1 256 344)	(1 312 872)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)					23 000	52 491	35 000	
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(510 913)	(454 368)	(226 357)	(1 029 213)	(1 098 352)	(1 155 595)	(1 221 344)	(1 312 872)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(510 913)	(454 368)	(226 357)	(1 029 213)	(1 098 352)	(1 155 595)	(1 221 344)	(1 312 872)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(510 913)	(454 368)	(226 357)	(1 029 213)	(1 098 352)	(1 155 595)	(1 221 344)	(1 312 872)

**SPEAKER: LEGISLATIVE ARM OF COUNCIL
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)**

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	38							
Gains								
DIRECT REVENUE	38							
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr,	38							
EXPENDITURE by type								
Employee related costs	135 431	145 999	159 506	195 459	201 554	210 223	219 476	229 351
Remuneration of councillors	154 867	160 697	162 459	175 046	175 046	187 015	195 245	204 031
Debt impairment								
Depreciation and asset impairment	21 548	22 289	23 319	24 383	24 383	25 431	26 550	27 745
Finance charges			2 037					
Bulk purchases								
Other materials	34 522	1 811	269	1 617	1 617	1 087	1 136	1 187
Contracted services	8 742	9 411	4 170	20 210	14 190	14 801	15 452	16 145
Transfers and subsidies paid								
Other expenditure	32 953	35 278	24 863	51 793	51 718	49 379	51 546	53 870
Losses		11						
DIRECT EXPENDITURE	388 063	375 496	376 623	468 508	468 508	487 936	509 405	532 329
Finance charges : Inter-Company								
Other expenditure : Inter-Company	1 058		(4 511)	7 461	7 461	7 913	8 392	8 770
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	6 895	3 902	4 632	5 719	5 719	6 014	6 315	6 599
Total Internal Transfers	7 953	3 902	121	13 180	13 180	13 927	14 707	15 369
TOTAL EXPENDITURE	396 016	379 398	376 744	481 688	481 688	501 863	524 112	547 698
OPERATING SURPLUS / (DEFICIT)	(395 979)	(379 398)	(376 744)	(481 688)	(481 688)	(501 863)	(524 112)	(547 698)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(395 979)	(379 398)	(376 744)	(481 688)	(481 688)	(501 863)	(524 112)	(547 698)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(395 979)	(379 398)	(376 744)			(501 863)	(524 112)	(547 698)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(395 979)	(379 398)	(376 744)	(481 688)	(481 688)	(501 863)	(524 112)	(547 698)

GROUP INFORMATION AND COMMUNICATION TECHNOLOGY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue								
Gains								
DIRECT REVENUE								
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company				36 475	36 475	38 371	40 290	42 102
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue				607	607	632	657	682
Total Internal Transfers				37 082	37 082	39 003	40 947	42 784
TOTAL REVENUE excluding capital grants/contr.				37 082	37 082	39 003	40 947	42 784
EXPENDITURE by type								
Employee related costs				73 256	77 756	80 694	84 245	88 036
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment				340 863	340 863	355 520	371 163	387 865
Finance charges								
Bulk purchases								
Other materials								
Contracted services				287 222	282 347	288 598	301 296	314 854
Transfers and subsidies paid								
Other expenditure				58 678	135 053	138 389	144 478	150 980
Losses								
DIRECT EXPENDITURE				760 019	836 019	863 201	901 182	941 735
Finance charges : Inter-Company								
Other expenditure : Inter-Company				84 976	84 976	89 815	94 318	98 563
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure				2 632	2 632	2 100	2 205	2 304
Total Internal Transfers				87 608	87 608	91 915	96 523	100 867
TOTAL EXPENDITURE				847 627	923 627	955 116	997 705	1 042 602
OPERATING SURPLUS / (DEFICIT)				(810 545)	(886 545)	(916 113)	(956 758)	(999 818)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)				(810 545)	(886 545)	(916 113)	(956 758)	(999 818)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax						(916 113)	(956 758)	(999 818)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year				(810 545)	(886 545)	(916 113)	(956 758)	(999 818)

GROUP FINANCE
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates	9 110 597	12 371 980	12 786 131	13 215 032	13 215 032	13 479 333	14 072 423	14 705 682
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue	243 426	236 016	266 376					
Rental of facilities and equipment								
Interest earned - external investments	472 415	727 113	531 394	316 200	300 000	312 900	326 668	341 368
Interest earned - outstanding debtors	89 174	152 753	110 166	97 055	97 055	101 617	106 698	111 499
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received	6 378 635	7 175 169	7 938 567	9 588 142	9 588 142	9 389 840	10 039 506	10 204 130
Other revenue	298 438	296 936	57 392	472 264	472 264	492 571	514 353	537 383
Gains								
DIRECT REVENUE	16 592 685	20 959 967	21 690 026	23 688 693	23 672 493	23 776 261	25 059 648	25 900 062
Interest earned - outstanding debtors : Inter-Company	1 075 105	1 129 567	1 048 545	1 127 006	1 117 050	1 295 944	1 316 284	1 375 517
Other revenue : Inter-Company	318 896	334 651	352 831	376 593	376 593	396 175	415 984	434 704
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	1 394 001	1 464 218	1 401 376	1 503 599	1 493 643	1 692 119	1 732 268	1 810 221
TOTAL REVENUE excluding capital grants/contr,	17 986 686	22 424 185	23 091 402	25 192 292	25 166 136	25 468 380	26 791 916	27 710 283
EXPENDITURE by type								
Employee related costs	782 036	834 557	880 552	981 440	981 440	1 018 524	1 063 339	1 111 189
Remuneration of councillors								
Debt impairment	630 272	1 401 729	1 372 222	1 266 459	1 137 169	1 153 480	1 204 227	1 258 419
Depreciation and asset impairment	4 870	6 560	3 041	39 295	39 295	40 355	42 128	44 022
Finance charges	2 376 280	2 259 575	2 342 365	3 014 650	3 014 650	3 144 281	3 282 629	3 430 349
Bulk purchases								
Other materials				1 540	1 490	1 523	1 590	1 662
Contracted services	158 050	63 907	60 018	429 100	504 725	515 900	538 600	562 837
Transfers and subsidies paid								
Other expenditure	689 380	472 383	591 014	332 503	336 353	346 521	361 768	378 048
Losses								
DIRECT EXPENDITURE	4 640 888	5 038 711	5 249 212	6 064 988	6 015 123	6 220 584	6 494 282	6 786 526
Finance charges : Inter-Company	113 909	154 170	139 116	154 865	145 004	160 057	165 974	173 447
Other expenditure : Inter-Company	14	108	2 561	8 875	8 875	9 407	9 970	10 419
Transfers and subsidies paid : Inter-Company	3 414 593	3 934 836	4 452 570	4 754 740	4 921 987	5 084 090	5 345 734	5 586 643
Costing - Internal Expenditure	13 091	30 627	30 252	55 472	55 472	53 083	55 739	58 244
Total Internal Transfers	3 541 607	4 119 741	4 624 499	4 973 952	5 131 338	5 306 637	5 577 417	5 828 753
TOTAL EXPENDITURE	8 182 495	9 158 452	9 873 711	11 038 939	11 146 460	11 527 221	12 071 699	12 615 279
OPERATING SURPLUS / (DEFICIT)	9 804 191	13 265 733	13 217 691	14 153 353	14 019 676	13 941 159	14 720 217	15 095 004
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	9 804 191	13 265 733	13 217 691	14 153 353	14 019 676	13 941 159	14 720 217	15 095 004
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	9 804 191	13 265 733	13 217 691			13 941 159	14 720 217	15 095 004
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	9 804 191	13 265 733	13 217 691	14 153 353	14 019 676	13 941 159	14 720 217	15 095 004

GROUP CORPORATE AND SHARED SERVICES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received		7 200	6 200	7 000	7 000	7 500	7 500	7 500
Other revenue	15 590	7 670	109	6 000	6 000	6 258	6 533	6 827
Gains								
DIRECT REVENUE	15 590	14 870	6 309	13 000	13 000	13 758	14 033	14 327
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company	66 570	58 499	68 202	75 998	82 319	79 949	83 945	87 721
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue	77 564	73 491	69 850	106 664	106 664	112 527	118 160	123 467
Total Internal Transfers	144 134	131 990	138 051	182 662	188 983	192 476	202 105	211 188
TOTAL REVENUE excluding capital grants/contr,	159 724	146 860	144 361	195 662	201 983	206 234	216 138	225 515
EXPENDITURE by type								
Employee related costs	204 328	188 967	235 540	283 408	297 217	324 947	339 245	354 511
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	17 666	22 392	43 078	38 681	34 019	35 483	37 045	38 713
Finance charges								
Bulk purchases								
Other materials	61	136	110	321	356	364	380	397
Contracted services	11 706	4 703	3 487	6 588	12 388	12 662	13 219	13 814
Transfers and subsidies paid								
Other expenditure	79 330	65 620	87 445	121 425	119 081	121 897	127 260	132 987
Losses								
DIRECT EXPENDITURE	313 090	281 819	369 659	450 423	463 061	495 353	517 149	540 422
Finance charges : Inter-Company								
Other expenditure : Inter-Company		428	6 214	7 580	7 580	8 110	8 140	8 169
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	4 998	6 082	6 642	9 155	9 155	9 283	9 747	10 186
Total Internal Transfers	4 998	6 510	12 856	16 735	16 735	17 393	17 887	18 355
TOTAL EXPENDITURE	318 088	288 329	382 515	467 158	479 796	512 746	535 036	558 777
OPERATING SURPLUS / (DEFICIT)	(158 363)	(141 469)	(238 154)	(271 496)	(277 813)	(306 512)	(318 898)	(333 262)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(158 363)	(141 469)	(238 154)	(271 496)	(277 813)	(306 512)	(318 898)	(333 262)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(158 363)	(141 469)	(238 154)			(306 512)	(318 898)	(333 262)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(158 363)	(141 469)	(238 154)	(271 496)	(277 813)	(306 512)	(318 898)	(333 262)

HOUSING
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	46 378	48 284	48 384	55 543	55 543	57 988	60 597	63 324
Interest earned - external investments								
Interest earned - outstanding debtors	45 700	53 169	53 883	33 209	33 209	34 671	36 231	37 861
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue								
Gains								
DIRECT REVENUE	92 078	101 453	102 267	88 752	88 752	92 659	96 828	101 185
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company	(4 329)	(4 321)	(3 901)	11 184	11 184	11 765	12 353	12 908
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue				569	569	598	628	656
Total Internal Transfers	(4 329)	(4 321)	(3 901)	11 753	11 753	12 363	12 981	13 564
TOTAL REVENUE excluding capital grants/contr,	87 749	97 132	98 366	100 505	100 505	105 022	109 809	114 749
EXPENDITURE by type								
Employee related costs	158 053	170 408	174 252	187 397	194 397	201 742	210 619	220 097
Remuneration of councillors								
Debt impairment	85 241	94 469	94 893	94 227	94 227	86 914	90 825	94 912
Depreciation and asset impairment	297 423	314 958	378 475	313 114	313 114	326 891	341 601	356 290
Finance charges								
Bulk purchases								
Other materials	268	314	1 066	825	825	843	880	920
Contracted services				178 874	203 574	208 081	217 237	227 013
Transfers and subsidies paid								
Other expenditure				202 865	215 365	222 110	231 883	242 318
Losses								
DIRECT EXPENDITURE	540 985	580 149	648 686	977 302	1 021 502	1 046 581	1 093 045	1 141 550
Finance charges : Inter-Company								
Other expenditure : Inter-Company				39 268	39 268	41 636	44 148	46 135
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure				94 239	94 239	95 311	100 077	104 579
Total Internal Transfers				133 507	133 507	136 947	144 225	150 714
TOTAL EXPENDITURE	540 985	580 149	648 686	1 110 809	1 155 009	1 183 528	1 237 270	1 292 264
OPERATING SURPLUS / (DEFICIT)	(453 236)	(483 017)	(550 320)	(1 010 304)	(1 054 504)	(1 078 506)	(1 127 461)	(1 177 515)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)				865 997	1 381 653	1 088 063	1 346 633	1 656 372
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(453 236)	(483 017)	(550 320)	(144 307)	327 149	9 557	219 172	478 857
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(453 236)	(483 017)	(550 320)			9 557	219 172	478 857
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(453 236)	(483 017)	(550 320)	(144 307)	327 149	9 557	219 172	478 857

DEVELOPMENT PLANNING
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors	733	691		500	500	522	545	570
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received			2 642	14 889	14 889	15 519	16 204	16 933
Other revenue	69 289	82 361	51 678	61 893	67 893	70 813	73 929	77 256
Gains								
DIRECT REVENUE	70 022	83 052	54 320	77 282	83 282	86 854	90 678	94 759
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company	13 976	8 195	6 959	7 915	7 915	8 327	8 743	9 137
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue	2 868	3 026	1 847	3 377	3 377	3 552	3 730	3 898
Total Internal Transfers	16 844	11 221	8 806	11 292	11 292	11 879	12 473	13 035
TOTAL REVENUE excluding capital grants/contr,	86 866	94 273	63 126	88 574	94 574	98 733	103 151	107 794
EXPENDITURE by type								
Employee related costs	219 602	239 933	261 302	276 474	270 369	280 585	292 931	306 113
Remuneration of councillors								
Debt impairment	319	262	167	271	271	283	295	308
Depreciation and asset impairment	32 459	56 222	60 507	76 025	76 025	79 293	82 780	86 503
Finance charges								
Bulk purchases								
Other materials	1	135	13	1 114	1 014	1 036	1 082	1 131
Contracted services	11 033	2 033	6 277	9 329	28 937	29 578	30 879	32 269
Transfers and subsidies paid	152		2	2	2	2	2	2
Other expenditure	19 584	28 273	27 344	34 203	34 300	35 059	36 602	38 249
Losses	3 958	35	85					
DIRECT EXPENDITURE	287 108	326 893	355 697	397 418	410 918	425 836	444 571	464 575
Finance charges : Inter-Company								
Other expenditure : Inter-Company								
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	13 910	15 217	14 842	17 191	17 191	18 082	18 986	19 839
Total Internal Transfers	13 910	15 217	14 842	17 191	17 191	18 082	18 986	19 839
TOTAL EXPENDITURE	301 018	342 110	370 539	414 609	428 109	443 918	463 557	484 414
OPERATING SURPLUS / (DEFICIT)	(214 152)	(247 837)	(307 413)	(326 035)	(333 535)	(345 185)	(360 406)	(376 620)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	107 899	126 545	131 854	137 160	148 260	190 912	193 194	200 459
Transfers and subsidies - capital (Other / External)					3 600	5 000	5 000	
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(106 253)	(121 292)	(175 559)	(188 875)	(181 675)	(149 273)	(162 212)	(176 161)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(106 253)	(121 292)	(175 559)			(149 273)	(162 212)	(176 161)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(106 253)	(121 292)	(175 559)	(188 875)	(181 675)	(149 273)	(162 212)	(176 161)

PUBLIC SAFETY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
R thousand	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits	226 089	572 662	1 077 322	1 123 801	1 100 633	1 116 671	1 165 805	1 218 267
Licences and permits								
Agency services	242 068	265 108	211 766	295 532	335 625	350 061	365 461	381 903
Transfers and subsidies received	4 677	6 300						
Other revenue	175 816	198 865	133 760	112 042	57 596	60 075	62 718	65 541
Gains								
DIRECT REVENUE	648 650	1 042 935	1 422 848	1 531 375	1 493 854	1 526 807	1 593 984	1 665 711
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company		7 629		67 692	67 692	70 874	74 418	77 767
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue		297 321	448 583	472 809	475 609	504 785	529 994	553 843
Total Internal Transfers		304 950	448 583	540 501	543 301	575 659	604 412	631 610
TOTAL REVENUE excluding capital grants/contr,	648 650	1 347 885	1 871 431	2 071 876	2 037 155	2 102 466	2 198 396	2 297 321
EXPENDITURE by type								
Employee related costs	2 487 607	3 628 448	4 142 023	4 472 025	4 474 825	4 667 550	4 872 932	5 092 213
Remuneration of councillors								
Debt impairment	117 725	74 807	174 265	328 814	328 814	342 953	358 043	374 155
Depreciation and asset impairment	37 846	45 549	37 590	77 325	77 325	80 649	84 192	87 974
Finance charges					20	21	22	23
Bulk purchases								
Other materials	26 641	31 435	24 478	83 849	86 001	87 905	91 773	95 903
Contracted services	283 515	332 626	417 259	246 515	246 615	252 075	263 166	275 008
Transfers and subsidies paid								
Other expenditure	234 392	265 729	246 677	607 138	607 979	624 766	652 258	681 610
Losses								
DIRECT EXPENDITURE	3 187 726	4 378 594	5 042 292	5 815 666	5 821 579	6 055 919	6 322 386	6 606 886
Finance charges : Inter-Company								
Other expenditure : Inter-Company	50 054	29 728	38 870	80 886	80 886	93 175	98 262	102 684
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure	43 313	73 694	74 242	162 282	162 282	167 136	175 492	183 385
Total Internal Transfers	93 367	103 422	113 112	243 168	243 168	260 311	273 754	286 069
TOTAL EXPENDITURE	3 281 093	4 482 016	5 155 404	6 058 834	6 064 747	6 316 230	6 596 140	6 892 955
OPERATING SURPLUS / (DEFICIT)	(2 632 443)	(3 134 131)	(3 283 973)	(3 986 958)	(4 027 592)	(4 213 764)	(4 397 744)	(4 595 634)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(2 632 443)	(3 134 131)	(3 283 973)	(3 986 958)	(4 027 592)	(4 213 764)	(4 397 744)	(4 595 634)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(2 632 443)	(3 134 131)	(3 283 973)	(3 986 958)	(4 027 592)	(4 213 764)	(4 397 744)	(4 595 634)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(2 632 443)	(3 134 131)	(3 283 973)	(3 986 958)	(4 027 592)	(4 213 764)	(4 397 744)	(4 595 634)

MUNICIPAL ENTITIES ACCOUNTS
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	74 525	84 094	82 015	105 128	105 128	109 649	114 474	119 625
Interest earned - external investments								
Interest earned - outstanding debtors		(172)	3 201	3 515	3 515	3 666	3 827	3 999
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	73 623	80 405	48 948	162 000	62 000	64 666	67 512	70 550
Gains				33 000	33 000	33 000	33 000	33 000
DIRECT REVENUE	148 148	164 328	134 164	303 643	203 643	210 981	218 813	227 174
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excluding capital grants/contr,	148 148	164 328	134 164	303 643	203 643	210 981	218 813	227 174
EXPENDITURE by type								
Employee related costs								
Remuneration of councillors								
Debt impairment				2 107	2 107	2 198	2 295	2 398
Depreciation and asset impairment	573	502		1 063 966	1 063 966	1 109 721	1 158 547	1 210 682
Finance charges								
Bulk purchases								
Other materials				12 307	12 307	12 579	13 132	13 723
Contracted services	61 907	20 240	56 639	82 931	82 931	84 767	88 497	92 479
Transfers and subsidies paid								
Other expenditure	8 198	4 795	24 185	508 877	508 877	520 143	543 029	567 465
Losses								
DIRECT EXPENDITURE	70 678	25 537	80 824	1 670 188	1 670 188	1 729 408	1 805 500	1 886 747
Finance charges : Inter-Company								
Other expenditure : Inter-Company	43 248	86 151	59 042	127 913	98 306	104 921	108 720	113 613
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure				77 778	77 778	81 822	85 913	89 779
Total Internal Transfers	43 248	86 151	59 042	205 691	176 084	186 743	194 633	203 392
TOTAL EXPENDITURE	113 926	111 688	139 866	1 875 879	1 846 272	1 916 151	2 000 133	2 090 139
OPERATING SURPLUS / (DEFICIT)	34 222	52 640	(5 702)	(1 572 236)	(1 642 629)	(1 705 170)	(1 781 320)	(1 862 965)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)				358 000	342 153	248 852	85 386	20 000
Transfers and subsidies - capital (Other / External)				34 700	35 300	82 700	61 400	109 700
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	34 222	52 640	(5 702)	(1 179 536)	(1 265 176)	(1 373 618)	(1 634 534)	(1 733 265)
OPERATING SURPLUS / (DEFICIT) - after tax	34 222	52 640	(5 702)	(1 179 536)	(1 265 176)	(1 373 618)	(1 634 534)	(1 733 265)
Taxation								
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	34 222	52 640	(5 702)	(1 179 536)	(1 265 176)	(1 373 618)	(1 634 534)	(1 733 265)

**Operating
Municipal Entity**

MUNICIPAL ENTITIES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue	14 180 237	14 508 560	16 045 270	17 177 989	17 177 989	19 782 564	22 008 224	24 170 686
Service charges - water revenue	6 296 317	7 421 950	7 703 635	8 341 594	8 341 594	8 908 587	9 300 565	9 719 090
Service charges - sanitation revenue	3 780 137	4 296 373	5 015 402	5 191 714	5 191 714	5 544 750	5 788 719	6 049 212
Service charges - refuse revenue	1 621 167	1 878 415	2 007 152	2 103 317	2 129 137	2 220 683	2 318 393	2 422 724
Rental of facilities and equipment	17 888	74 411	71 811	292 524	295 301	314 326	328 163	342 919
Interest earned - external investments	5 545	5 299	4 909	15 565	17 245	18 005	18 797	19 643
Interest earned - outstanding debtors	223 694	119 917	215 103	235 426	246 176	256 605	267 895	279 951
Dividends received								
Fines, penalties and forfeits				75	75	78	81	85
Licences and permits								
Agency services			(15 373)					
Transfers and subsidies received	737 022	1 655 084	885 155	526	805	551	576	602
Other revenue	495 570	1 203 910	938 717	1 076 997	1 092 375	1 146 487	1 198 478	1 251 919
Gains		426		(259)				
DIRECT REVENUE	27 357 577	31 164 346	32 871 780	34 435 466	34 492 411	38 192 636	41 229 890	44 256 830
Interest earned - outstanding debtors : Inter-Company	32 278	77 622	103 999	154 865	145 004	160 057	165 974	173 447
Other revenue : Inter-Company	(235 575)	(395 454)	(120 276)	598 292	582 050	591 941	621 013	638 174
Transfers and subsidies received : Inter-Company	1 137 344	1 074 258	1 834 842	4 754 740	4 921 987	5 084 090	5 345 734	5 586 643
Costing - Internal Revenue								
Total Internal Transfers	934 047	756 427	1 818 565	5 507 897	5 649 041	5 836 088	6 132 721	6 398 264
TOTAL REVENUE excluding capital grants/contr,	28 291 624	31 920 772	34 690 345	39 943 363	40 141 451	44 028 724	47 362 611	50 655 094
EXPENDITURE by type								
Employee related costs	4 438 162	5 600 838	5 412 069	6 567 823	6 680 923	6 958 978	7 264 929	7 591 858
Remuneration of councillors								
Debt impairment	2 290 590	2 774 058	4 042 322	3 635 691	3 452 545	3 563 820	3 741 309	3 937 058
Depreciation and asset impairment	1 042 794	1 183 503	1 202 151	1 402 004	1 364 513	1 430 800	1 552 822	1 622 575
Finance charges	31 598	32 553	27 564	32 302	35 698	33 450	34 921	36 492
Bulk purchases	15 120 731	16 312 611	17 530 157	18 706 677	18 706 677	20 807 397	22 147 962	23 645 321
Other materials	129 709	149 088	135 832	591 053	574 762	594 135	617 036	644 806
Contracted services	2 338 485	2 585 924	2 618 558	3 522 656	3 666 460	3 898 826	4 001 623	4 181 695
Transfers and subsidies paid	19 442	20 467	21 087	22 800	22 800	23 759	24 804	25 920
Other expenditure	2 727 054	3 511 472	3 153 892	2 794 957	2 991 685	3 093 993	3 156 672	3 302 002
Losses	1 228	10 971	745	58	367	331	332	333
DIRECT EXPENDITURE	28 139 793	32 181 484	34 144 377	37 276 021	37 496 428	40 405 489	42 542 410	44 988 060
Finance charges : Inter-Company	920 501	1 023 390	1 073 329	1 127 006	1 117 050	1 295 944	1 316 284	1 375 517
Other expenditure : Inter-Company	285 795	239 373	296 481	912 933	924 171	874 710	918 429	959 758
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	1 206 297	1 262 763	1 369 809	2 039 939	2 041 221	2 170 654	2 234 713	2 335 275
TOTAL EXPENDITURE	29 346 090	33 444 247	35 514 187	39 315 960	39 537 649	42 576 143	44 777 123	47 323 335
OPERATING SURPLUS / (DEFICIT)	(1 054 466)	(1 523 475)	(823 842)	627 403	603 802	1 452 581	2 585 488	3 331 758
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	839 478	700 890	837 038	408 079	433 934	432 368	389 378	316 299
Transfers and subsidies - capital (Other / External)	124 496	368 604	354 580	349 626	349 626	345 886	348 578	347 729
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(90 492)	(453 980)	367 776	1 385 108	1 387 362	2 230 835	3 323 444	3 995 786
Taxation	192 576	60 580	(29 848)	63 409	72 256	69 283	255 804	395 287
OPERATING SURPLUS / (DEFICIT) - after tax	(283 067)	(514 561)	397 623	1 321 699	1 315 106	2 161 552	3 067 640	3 600 499
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(283 067)	(514 561)	397 623	1 321 699	1 315 106	2 161 552	3 067 640	3 600 499

CITY POWER
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue	14 180 237	14 508 560	16 045 270	17 177 989	17 177 989	19 782 564	22 008 224	24 170 686
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	2 146	2 087	1 881	2 513	2 513	2 538	2 650	2 769
Interest earned - external investments								
Interest earned - outstanding debtors	73 077	74 798	41 938	39 332	39 332	40 670	42 460	44 371
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	23 068	47 297	24 501	35 265	35 265	35 287	36 840	38 497
Gains								
DIRECT REVENUE	14 278 529	14 632 742	16 113 589	17 255 099	17 255 099	19 861 060	22 090 174	24 256 323
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company	7 757	6 863	6 200	16 000	16 000	17 500	17 500	7 500
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	7 757	6 863	6 200	16 000	16 000	17 500	17 500	7 500
TOTAL REVENUE excluding capital grants/contr,	14 286 286	14 639 606	16 119 789	17 271 099	17 271 099	19 878 560	22 107 674	24 263 823
EXPENDITURE by type								
Employee related costs	1 078 553	1 109 705	1 248 878	1 330 028	1 335 028	1 385 472	1 446 433	1 511 522
Remuneration of councillors								
Debt impairment	365 831	481 725	453 655	537 898	434 830	478 603	520 389	571 197
Depreciation and asset impairment	514 696	575 741	589 517	560 093	560 093	585 532	611 296	638 804
Finance charges								
Bulk purchases	10 321 193	10 718 639	11 512 422	12 175 141	12 175 141	13 897 032	14 933 541	16 106 251
Other materials	3 569	3 867	7 120	13 458	13 458	13 756	14 074	14 707
Contracted services	1 015 830	1 151 099	1 281 264	1 409 725	1 464 725	1 622 784	1 660 303	1 735 017
Transfers and subsidies paid	103			500	500	500	522	545
Other expenditure	897 561	769 140	894 399	924 089	924 089	915 564	892 135	935 571
Losses								
DIRECT EXPENDITURE	14 197 336	14 809 917	15 987 256	16 950 932	16 907 864	18 899 244	20 078 693	21 513 614
Finance charges : Inter-Company	453 465	539 344	574 478	511 007	511 007	634 604	591 067	617 666
Other expenditure : Inter-Company	193 653	181 843	191 040	320 625	320 625	309 627	325 108	339 737
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	647 118	721 187	765 517	831 632	831 632	944 231	916 175	957 403
TOTAL EXPENDITURE	14 844 454	15 531 105	16 752 774	17 782 564	17 739 496	19 843 475	20 994 868	22 471 017
OPERATING SURPLUS / (DEFICIT)	(558 169)	(891 499)	(632 984)	(511 466)	(468 397)	35 085	1 112 806	1 792 805
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	311 344	217 302	258 098	98 377	105 817	300 000	200 000	200 000
Transfers and subsidies - capital (Other / External)	124 496	368 604	354 580	349 626	349 626	344 886	348 278	347 429
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(122 329)	(305 593)	(20 306)	(63 463)	(12 954)	679 971	1 661 084	2 340 234
Taxation	192 300	(14 347)	(88 723)				183 473	319 701
OPERATING SURPLUS / (DEFICIT) - after tax	(314 629)	(291 246)	68 417			679 971	1 477 611	2 020 533
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(314 629)	(291 246)	68 417	(63 463)	(12 954)	679 971	1 477 611	2 020 533

JOHANNESBURG WATER
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue	6 296 317	7 421 950	7 703 635	8 341 594	8 341 594	8 908 587	9 300 565	9 719 090
Service charges - sanitation revenue	3 780 137	4 296 373	5 015 402	5 191 714	5 191 714	5 544 750	5 788 719	6 049 212
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors	128 834		138 502	166 563	166 563	173 922	181 575	189 746
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue					8 025			
Gains								
DIRECT REVENUE	10 205 288	11 718 323	12 857 539	13 699 871	13 707 896	14 627 259	15 270 859	15 958 048
Interest earned - outstanding debtors : Inter-Company	19 590	31 927	61 720	20 000	20 000	20 000	21 841	22 824
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	19 590	31 927	61 720	20 000	20 000	20 000	21 841	22 824
TOTAL REVENUE excluding capital grants/contr,	10 224 878	11 750 250	12 919 259	13 719 871	13 727 896	14 647 259	15 292 700	15 980 872
EXPENDITURE by type								
Employee related costs	975 595	1 090 095	1 261 036	1 334 385	1 338 599	1 389 178	1 450 302	1 515 566
Remuneration of councillors								
Debt impairment	1 838 974	2 043 242	3 183 511	2 729 678	2 648 478	2 717 272	2 836 785	2 964 441
Depreciation and asset impairment	289 562	309 302	344 388	352 674	352 674	373 259	389 682	407 218
Finance charges	29 309	30 481	27 349	17 500	17 500	14 458	15 094	15 773
Bulk purchases	4 799 538	5 593 972	6 017 735	6 531 536	6 531 536	6 910 365	7 214 421	7 539 070
Other materials				59 954	57 160	58 426	59 777	62 467
Contracted services	637 012	725 585	826 546	753 535	800 471	818 193	837 110	874 780
Transfers and subsidies paid								
Other expenditure	553 691	603 946	545 212	416 608	460 291	478 860	489 931	511 978
Losses								
DIRECT EXPENDITURE	9 123 682	10 396 623	12 205 776	12 195 870	12 206 709	12 760 011	13 293 102	13 891 293
Finance charges : Inter-Company	272 891	244 162	256 014	285 655	288 314	330 823	379 296	396 364
Other expenditure : Inter-Company				316 715	327 953	316 968	332 816	347 792
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	272 891	244 162	256 014	602 370	616 267	647 791	712 112	744 156
TOTAL EXPENDITURE	9 396 573	10 640 785	12 461 790	12 798 240	12 822 976	13 407 802	14 005 214	14 635 449
OPERATING SURPLUS / (DEFICIT)	828 305	1 109 465	457 469	921 631	904 920	1 239 457	1 287 486	1 345 423
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)	528 134	483 588	578 939	309 702	328 117	132 368	189 378	116 299
Transfers and subsidies - capital (Other / External)						1 000	300	300
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	1 356 438	1 593 054	1 036 409	1 231 333	1 233 037	1 372 825	1 477 164	1 462 022
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	1 356 438	1 593 054	1 036 409			1 372 825	1 477 164	1 462 022
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	1 356 438	1 593 054	1 036 409	1 231 333	1 233 037	1 372 825	1 477 164	1 462 022

PIKITUP
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue	1 621 167	1 878 415	2 007 152	2 103 317	2 129 137	2 220 683	2 318 393	2 422 724
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors	22 935	34 372	22 562	27 525	32 263	33 650	35 131	36 711
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	3 270	5 731	7 293	5 176	5 169	5 385	5 619	5 875
Gains								
DIRECT REVENUE	1 647 373	1 918 519	2 037 006	2 136 018	2 166 569	2 259 718	2 359 143	2 465 310
Interest earned - outstanding debtors : Inter-Company	11 758	13 609	17 140	20 178	23 178	24 175	25 238	26 374
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company	619 566	551 826	739 256	820 521	872 786	899 513	998 541	1 043 472
Costing - Internal Revenue								
Total Internal Transfers	631 324	565 435	756 396	840 699	895 964	923 688	1 023 779	1 069 846
TOTAL REVENUE excluding capital grants/contr,	2 278 697	2 483 954	2 793 402	2 976 717	3 062 533	3 183 406	3 382 922	3 535 156
EXPENDITURE by type								
Employee related costs	944 819	1 110 404	1 225 466	1 329 785	1 346 959	1 412 505	1 474 412	1 540 767
Remuneration of councillors								
Debt impairment	73 680	235 336	389 528	348 896	336 121	330 923	345 487	361 032
Depreciation and asset impairment	101 791	99 984	114 553	115 223	89 969	93 840	156 973	164 042
Finance charges								
Bulk purchases								
Other materials	78 597	97 142	77 799	103 927	103 263	110 547	115 399	120 597
Contracted services	322 693	177 756	173 539	211 390	224 185	233 906	244 196	255 183
Transfers and subsidies paid								
Other expenditure	470 801	538 533	635 644	722 259	815 659	850 326	887 998	927 948
Losses	1 228	6 210						
DIRECT EXPENDITURE	1 993 608	2 265 365	2 616 529	2 831 480	2 916 156	3 032 047	3 224 465	3 369 569
Finance charges : Inter-Company	57 809	60 572	67 721	73 295	74 435	77 640	81 052	84 699
Other expenditure : Inter-Company	22 079	22 861	39 684	71 942	71 942	73 719	77 405	80 888
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	79 889	83 433	107 406	145 237	146 377	151 359	158 457	165 587
TOTAL EXPENDITURE	2 073 497	2 348 798	2 723 935	2 976 717	3 062 533	3 183 406	3 382 922	3 535 156
OPERATING SURPLUS / (DEFICIT)	205 200	135 156	69 467					
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	205 200	135 156	69 467					
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	205 200	135 156	69 467					
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	205 200	135 156	69 467					

JOHANNESBURG ROADS AGENCY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	4 001	4 015	6 685	4 491	4 491	4 689	4 900	5 110
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	216 889	241 678	185 837	226 506	226 506	236 471	247 113	257 742
Gains								
DIRECT REVENUE	220 890	245 693	192 522	230 997	230 997	241 160	252 013	262 852
Interest earned - outstanding debtors : Inter-Company	17 930	38 499	37 584	10 505	10 505	10 625	10 750	11 234
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company	896 443	1 103 170	1 169 926	1 243 374	1 293 374	1 324 279	1 382 973	1 445 581
Costing - Internal Revenue								
Total Internal Transfers	914 373	1 141 669	1 207 510	1 253 879	1 303 879	1 334 904	1 393 723	1 456 815
TOTAL REVENUE excluding capital grants/contr,	1 135 263	1 387 362	1 400 032	1 484 876	1 534 876	1 576 064	1 645 736	1 719 667
EXPENDITURE by type								
Employee related costs	548 730	679 527	733 392	750 708	750 708	779 073	813 352	849 953
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	35 361	40 938	50 751	58 700	58 700	61 283	64 041	66 794
Finance charges								
Bulk purchases								
Other materials	10 916	5 811	9 621	79 535	81 169	82 966	86 617	90 515
Contracted services	193 183	339 008	224 620	392 659	444 573	454 416	474 410	495 758
Transfers and subsidies paid								
Other expenditure	242 305	149 660	194 446	146 737	143 138	154 278	161 066	168 314
Losses				28	78	29	30	31
DIRECT EXPENDITURE	1 030 495	1 214 944	1 212 830	1 428 365	1 478 365	1 532 045	1 599 516	1 671 365
Finance charges : Inter-Company								
Other expenditure : Inter-Company	46 106		44 661	56 511	56 511	44 019	46 220	48 302
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	46 106		44 661	56 511	56 511	44 019	46 220	48 302
TOTAL EXPENDITURE	1 076 601	1 214 944	1 257 491	1 484 876	1 534 876	1 576 064	1 645 736	1 719 667
OPERATING SURPLUS / (DEFICIT)	58 662	172 418	142 541					
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	58 662	172 418	142 541					
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	58 662	172 418	142 541					
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	58 662	172 418	142 541					

METROBUS
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments				1 023	1 023	1 067	1 114	1 164
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue				104 672	73 369	95 938	100 159	104 667
Gains								
DIRECT REVENUE				105 695	74 392	97 005	101 273	105 830
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company				669 859	669 859	670 484	700 067	731 569
Costing - Internal Revenue								
Total Internal Transfers				669 859	669 859	670 484	700 067	731 569
TOTAL REVENUE excluding capital grants/contr,				775 554	744 250	767 489	801 340	837 399
EXPENDITURE by type								
Employee related costs				337 702	335 703	348 387	363 716	380 083
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment				61 835	61 835	64 494	67 332	70 362
Finance charges								
Bulk purchases								
Other materials				170 178	139 646	142 738	149 018	155 724
Contracted services				45 869	42 431	43 371	45 279	47 317
Transfers and subsidies paid								
Other expenditure				82 317	100 737	104 304	108 893	113 793
Losses								
DIRECT EXPENDITURE				697 901	680 352	703 294	734 238	767 279
Finance charges : Inter-Company				62 241	48 486	50 571	52 796	55 172
Other expenditure : Inter-Company				15 412	15 412	13 624	14 306	14 949
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers				77 653	63 898	64 195	67 102	70 121
TOTAL EXPENDITURE				775 554	744 250	767 489	801 340	837 400
OPERATING SURPLUS / (DEFICIT)								(0)
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)								(0)
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax								(0)
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year								(0)

JOHANNESBURG CITY PARKS AND ZOO
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	3 708	8 088	2 868	4 207	4 207	5 395	5 632	5 885
Interest earned - external investments				3 188	3 188	3 344	3 491	3 648
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received	737 022	1 655 084	885 155	526	805	551	576	602
Other revenue	160 694	405 669	201 704	37 432	48 435	59 601	62 219	65 013
Gains				(259)				
DIRECT REVENUE	901 424	2 068 841	1 089 727	45 093	56 635	68 891	71 918	75 148
Interest earned - outstanding debtors : Inter-Company				43 600	37 900	39 922	41 723	43 601
Other revenue : Inter-Company				110 181	114 878	97 886	102 780	107 405
Transfers and subsidies received : Inter-Company				951 882	963 865	1 000 552	1 044 095	1 091 074
Costing - Internal Revenue								
Total Internal Transfers				1 105 663	1 116 643	1 138 360	1 188 598	1 242 080
TOTAL REVENUE excluding capital grants/contr,	901 424	2 068 841	1 089 727	1 150 756	1 173 278	1 207 251	1 260 516	1 317 228
EXPENDITURE by type								
Employee related costs	480 872	1 014 368	593 394	614 400	614 400	637 615	665 670	695 625
Remuneration of councillors								
Debt impairment	4 537	(914)	6 956	4 397	4 397	4 679	4 885	5 105
Depreciation and asset impairment	21 679	44 698	20 127	40 570	28 770	30 048	31 370	32 782
Finance charges				12 136	12 136	12 669	13 226	13 821
Bulk purchases								
Other materials				8 777	8 777	8 971	9 366	9 787
Contracted services	40 616	84 273	63 215	276 300	292 577	299 055	312 213	326 263
Transfers and subsidies paid								
Other expenditure	305 944	872 798	403 964	161 912	179 698	187 606	195 861	204 675
Losses					259	272	272	272
DIRECT EXPENDITURE	853 648	2 015 223	1 087 656	1 118 492	1 141 014	1 180 915	1 232 863	1 288 330
Finance charges : Inter-Company								
Other expenditure : Inter-Company	7 990	22 268	8 778	32 264	32 264	26 336	27 653	28 898
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	7 990	22 268	8 778	32 264	32 264	26 336	27 653	28 898
TOTAL EXPENDITURE	861 638	2 037 491	1 096 434	1 150 756	1 173 278	1 207 251	1 260 516	1 317 228
OPERATING SURPLUS / (DEFICIT)	39 786	31 350	(6 707)					
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	39 786	31 350	(6 707)					
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	39 786	31 350	(6 707)					
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	39 786	31 350	(6 707)					

JOHANNESBURG DEVELOPMENT AGENCY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	77 372	71 504	79 292	80 353	80 353	82 596	87 531	91 470
Gains								
DIRECT REVENUE	77 372	71 504	79 292	80 353	80 353	82 596	87 531	91 470
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company	28 707	39 006	37 181	40 627	40 627	40 795	41 349	43 210
Costing - Internal Revenue								
Total Internal Transfers	28 707	39 006	37 181	40 627	40 627	40 795	41 349	43 210
TOTAL REVENUE excluding capital grants/contr,	106 079	110 510	116 473	120 980	120 980	123 391	128 880	134 680
EXPENDITURE by type								
Employee related costs	65 966	75 739	79 500	84 945	84 945	88 155	92 034	96 176
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	2 561	2 712	2 861	3 035	3 035	3 165	3 304	3 453
Finance charges								
Bulk purchases								
Other materials								
Contracted services	5 125	4 029	5 711	8 152	8 152	8 332	8 699	9 090
Transfers and subsidies paid								
Other expenditure	14 099	12 491	14 644	11 360	11 360	13 816	14 424	15 073
Losses								
DIRECT EXPENDITURE	87 751	94 971	102 716	107 492	107 492	113 468	118 461	123 792
Finance charges : Inter-Company	6 959	7 369	7 180	6 525	6 525	6 864	7 207	7 531
Other expenditure : Inter-Company	11 369	8 170	6 577	6 963	6 963	3 059	3 212	3 357
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	18 328	15 539	13 757	13 488	13 488	9 923	10 419	10 888
TOTAL EXPENDITURE	106 079	110 510	116 473	120 980	120 980	123 391	128 880	134 680
OPERATING SURPLUS / (DEFICIT)								
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)								
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax								
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year								

JOHANNESBURG PROPERTY COMPANY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors	(1 152)	(696)						
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	(9 477)	(34 204)		84 172	81 594	85 103	88 848	92 846
Gains								
DIRECT REVENUE	(10 629)	(34 900)		84 172	81 594	85 103	88 848	92 846
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company	(84 946)	(88 459)		288 236	258 629	274 954	289 052	302 062
Transfers and subsidies received : Inter-Company	(368 134)	(509 336)		596 229	646 229	654 635	681 924	712 607
Costing - Internal Revenue								
Total Internal Transfers	(453 080)	(597 795)		884 465	904 858	929 589	970 976	1 014 669
TOTAL REVENUE excluding capital grants/contr,	(463 709)	(632 695)		968 637	986 452	1 014 692	1 059 824	1 107 515
EXPENDITURE by type								
Employee related costs	261 607	278 751		407 691	453 084	470 204	490 893	512 983
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment	9 074	8 537		14 133	14 133	14 741	15 390	16 082
Finance charges	2 289	1 422		1 130	4 526	4 721	4 929	5 151
Bulk purchases								
Other materials				37 023	37 023	37 843	39 508	41 286
Contracted services	92 356	65 146		209 534	180 560	184 558	192 679	201 350
Transfers and subsidies paid								
Other expenditure	143 487	168 199		185 398	183 397	189 727	198 075	206 988
Losses								
DIRECT EXPENDITURE	508 813	522 055		854 908	872 723	901 794	941 474	983 840
Finance charges : Inter-Company		28 758		38 700	38 700	38 700	40 442	42 262
Other expenditure : Inter-Company				75 029	75 029	74 198	77 908	81 413
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers		28 758		113 729	113 729	112 898	118 350	123 675
TOTAL EXPENDITURE	508 813	550 813		968 637	986 452	1 014 692	1 059 824	1 107 515
OPERATING SURPLUS / (DEFICIT)	(972 522)	(1 183 508)				()		
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(972 522)	(1 183 508)				()		
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax	(972 522)	(1 183 508)				()		
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(972 522)	(1 183 508)				()		

METROPOLITAN TRADING COMPANY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment				38 422	38 422	40 074	41 838	43 720
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services			(15 373)					
Transfers and subsidies received								
Other revenue	(33 175)		(26 643)	13 277	13 277	13 848	14 458	15 108
Gains								
DIRECT REVENUE	(33 175)		(42 016)	51 699	51 699	53 922	56 296	58 828
Interest earned - outstanding debtors : Inter-Company	(17 000)	(23 548)	(34 942)	26 000	30 925	32 700	32 342	33 801
Other revenue : Inter-Company	(158 386)	(313 858)	(126 476)	183 875	183 875	201 601	211 681	221 207
Transfers and subsidies received : Inter-Company	(143 670)	(226 855)	(239 990)	251 893	251 893	268 325	261 371	273 127
Costing - Internal Revenue								
Total Internal Transfers	(319 056)	(564 261)	(401 408)	461 768	466 693	502 626	505 394	528 135
TOTAL REVENUE excluding capital grants/contr,	(352 231)	(564 261)	(443 424)	513 467	518 392	556 548	561 690	586 963
EXPENDITURE by type								
Employee related costs	11 970	22 849	30 700	32 333	33 758	35 034	36 575	38 221
Remuneration of councillors								
Debt impairment	7 547	6 259						
Depreciation and asset impairment	66 718	69 258	45 850	164 571	164 571	171 648	179 202	187 265
Finance charges								
Bulk purchases								
Other materials				78 996	78 996	82 394	84 298	88 091
Contracted services	28 550	35 059	38 541	31 851	32 152	49 896	34 310	35 854
Transfers and subsidies paid								
Other expenditure	60 105	224 394	254 865	19 665	22 864	24 654	25 739	26 897
Losses				30	30	30	30	30
DIRECT EXPENDITURE	174 890	357 819	369 956	327 446	332 371	363 656	360 154	376 358
Finance charges : Inter-Company	129 377	140 728	166 419	148 186	148 186	155 892	162 907	170 238
Other expenditure : Inter-Company				2 532	2 532	179	188	196
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	129 377	140 728	166 419	150 718	150 718	156 071	163 095	170 434
TOTAL EXPENDITURE	304 267	498 547	536 375	478 164	483 089	519 727	523 249	546 792
OPERATING SURPLUS / (DEFICIT)	(656 498)	(1 062 808)	(979 799)	35 303	35 303	36 821	38 441	40 171
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	(656 498)	(1 062 808)	(979 799)	35 303	35 303	36 821	38 441	40 171
Taxation		30 760	22 021	35 303	35 303	36 821	38 441	40 171
OPERATING SURPLUS / (DEFICIT) - after tax	(656 498)	(1 093 568)	(1 001 820)					
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	(656 498)	(1 093 568)	(1 001 820)					

JOBURG MARKET
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment		53 609	54 814	69 683	65 467	68 283	71 287	74 495
Interest earned - external investments		265	262	9 320	11 000	11 473	11 978	12 517
Interest earned - outstanding debtors		11 443	12 101	358	358	373	389	407
Dividends received								
Fines, penalties and forfeits				75	75	78	81	85
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue		414 037	421 249	431 187	431 426	449 978	469 777	490 917
Gains		426						
DIRECT REVENUE		479 780	488 425	510 624	508 326	530 185	553 512	578 421
Interest earned - outstanding debtors : Inter-Company		17 135	22 496	25 864	22 496	23 464	24 496	25 598
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers		17 135	22 496	25 864	22 496	23 464	24 496	25 598
TOTAL REVENUE excluding capital grants/contr,		496 916	510 922	536 488	530 822	553 649	578 008	604 019
EXPENDITURE by type								
Employee related costs		141 874	148 060	154 471	161 471	167 572	174 945	182 818
Remuneration of councillors								
Debt impairment		8 364	8 671	612	612	3 029	3 163	3 306
Depreciation and asset impairment		30 691	32 106	27 996	26 928	28 085	29 321	30 641
Finance charges		650	214					
Bulk purchases								
Other materials				(5 399)	6 481	6 624	6 915	7 226
Contracted services		646	3 618	91 444	101 444	103 690	108 252	113 123
Transfers and subsidies paid				788	788	822	858	897
Other expenditure		134 431	173 853	74 708	91 187	93 666	97 787	102 187
Losses		4 762	745					
DIRECT EXPENDITURE		321 418	367 268	344 619	388 911	403 488	421 241	440 198
Finance charges : Inter-Company		2 457	1 517	1 397	1 397	850	1 517	1 585
Other expenditure : Inter-Company				8 538	8 538	8 092	8 495	8 877
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers		2 457	1 517	9 935	9 935	8 942	10 012	10 462
TOTAL EXPENDITURE		323 875	368 785	354 554	398 846	412 430	431 253	450 660
OPERATING SURPLUS / (DEFICIT)		173 041	142 137	181 934	131 976	141 219	146 755	153 359
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)		173 041	142 137	181 934	131 976	141 219	146 755	153 359
Taxation		46 064	41 166	28 106	36 953	32 462	33 890	35 415
OPERATING SURPLUS / (DEFICIT) - after tax		126 977	100 971			108 757	112 865	117 944
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year		126 977	100 971	153 828	95 023	108 757	112 865	117 944

JOHANNESBURG SOCIAL HOUSING COMPANY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment				168 867	175 860	188 819	197 128	205 998
Interest earned - external investments								
Interest earned - outstanding debtors				1 648	7 660	7 990	8 340	8 716
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue				15 949	45 949	37 241	38 893	40 646
Gains								
DIRECT REVENUE				186 464	229 469	234 050	244 361	255 360
Interest earned - outstanding debtors : Inter-Company				8 718		9 171	9 584	10 015
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company				19 900	19 900	14 355	14 970	15 641
Costing - Internal Revenue								
Total Internal Transfers				28 618	19 900	23 526	24 554	25 656
TOTAL REVENUE excluding capital grants/contr,				215 082	249 369	257 576	268 915	281 016
EXPENDITURE by type								
Employee related costs				99 844	127 282	132 091	137 903	144 109
Remuneration of councillors								
Debt impairment				14 211	28 107	29 314	30 600	31 977
Depreciation and asset impairment				1 430	1 430	1 491	1 557	1 627
Finance charges				1 536	1 536	1 602	1 672	1 747
Bulk purchases								
Other materials				28	28	29	30	31
Contracted services				81 172	73 201	74 822	78 114	81 629
Transfers and subsidies paid								
Other expenditure				15 251	16 175	16 533	17 260	18 037
Losses								
DIRECT EXPENDITURE				213 472	247 759	255 882	267 136	279 157
Finance charges : Inter-Company								
Other expenditure : Inter-Company				1 610	1 610	1 694	1 779	1 859
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers				1 610	1 610	1 694	1 779	1 859
TOTAL EXPENDITURE				215 082	249 369	257 576	268 915	281 016
OPERATING SURPLUS / (DEFICIT)								
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)								
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax								
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year								

JOBURG CITY THEATRES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment	8 033	6 612	5 563	4 341	4 341	4 528	4 728	4 942
Interest earned - external investments	5 545	5 034	4 647	2 034	2 034	2 121	2 214	2 314
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue	56 928	52 198	45 485	43 007	43 007	45 038	47 020	49 138
Gains								
DIRECT REVENUE	70 506	63 843	55 695	49 382	49 382	51 687	53 962	56 394
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company					8 668			
Transfers and subsidies received : Inter-Company	104 432	116 447	128 469	160 454	163 454	166 152	173 464	181 268
Costing - Internal Revenue								
Total Internal Transfers	104 432	116 447	128 469	160 454	172 122	166 152	173 464	181 268
TOTAL REVENUE excluding capital grants/contr,	174 938	180 290	184 164	209 836	221 504	217 839	227 426	237 662
EXPENDITURE by type								
Employee related costs	70 050	77 526	91 643	91 530	98 987	102 727	107 247	112 073
Remuneration of councillors								
Debt impairment	21	46						
Depreciation and asset impairment	1 352	1 641	1 998	1 744	2 374	2 477	2 586	2 703
Finance charges								
Bulk purchases								
Other materials	36 627	42 267	41 292	44 577	48 761	49 841	52 034	54 376
Contracted services	3 120	3 323	1 504	11 025	1 988	1 803	1 882	1 967
Transfers and subsidies paid	19 339	20 467	21 087	21 512	21 512	22 437	23 424	24 478
Other expenditure	39 060	37 879	36 865	34 656	43 090	38 201	39 882	41 677
Losses								
DIRECT EXPENDITURE	169 570	183 149	194 389	205 044	216 712	217 486	227 055	237 274
Finance charges : Inter-Company								
Other expenditure : Inter-Company	4 597	4 231	5 741	4 792	4 792	353	371	388
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	4 597	4 231	5 741	4 792	4 792	353	371	388
TOTAL EXPENDITURE	174 167	187 380	200 130	209 836	221 504	217 839	227 426	237 662
OPERATING SURPLUS / (DEFICIT)	770	(7 090)	(15 966)		(0)			
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)	770	(7 090)	(15 966)		(0)			
Taxation	276	(1 896)	(4 311)					
OPERATING SURPLUS / (DEFICIT) - after tax	495	(5 193)	(11 654)					
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year	495	(5 193)	(11 654)		(0)			

JOBURG TOURISM
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Approved Budget	Adjusted Budget	Budget Year 2021/22	Budget Yr +1 2022/23	Budget Yr +2 2023/24
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
REVENUE by source								
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
Interest earned - external investments								
Interest earned - outstanding debtors								
Dividends received								
Fines, penalties and forfeits								
Licences and permits								
Agency services								
Transfers and subsidies received								
Other revenue								
Gains								
DIRECT REVENUE								
Interest earned - outstanding debtors : Inter-Company								
Other revenue : Inter-Company								
Transfers and subsidies received : Inter-Company						45 000	46 980	49 094
Costing - Internal Revenue								
Total Internal Transfers						45 000	46 980	49 094
TOTAL REVENUE excluding capital grants/contr,						45 000	46 980	49 094
EXPENDITURE by type								
Employee related costs						10 965	11 447	11 962
Remuneration of councillors								
Debt impairment								
Depreciation and asset impairment						736	768	802
Finance charges								
Bulk purchases								
Other materials								
Contracted services						4 000	4 176	4 364
Transfers and subsidies paid								
Other expenditure						26 457	27 621	28 864
Losses								
DIRECT EXPENDITURE						42 158	44 012	45 992
Finance charges : Inter-Company								
Other expenditure : Inter-Company						2 842	2 968	3 102
Transfers and subsidies paid : Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers						2 842	2 968	3 102
TOTAL EXPENDITURE						45 000	46 980	49 094
OPERATING SURPLUS / (DEFICIT)								
Capital Transfers Recognised								
Transfers and subsidies - capital (National / Provincial)								
Transfers and subsidies - capital (Other / External)								
Transfers and subsidies - capital (in-kind - all)								
OPERATING SURPLUS / (DEFICIT)								
Taxation								
OPERATING SURPLUS / (DEFICIT) - after tax								
Share of Surplus / (Deficit) of Associate								
Share of Surplus / (Deficit) of Joint Venture								
Share of Surplus / (Deficit) of Minorities								
OPERATING SURPLUS / (DEFICIT) for the year								

Detail Capital
2021/22 – 2023/24

CITY OF JOHANNESBURG
DRAFT MEDIUM CAPITAL BUDGET 2021/22 - 2023/24

DEPARTMENT VOTE	2021/22 BUDGET R 000	2021/22 - SOURCE OF FINANCE							2022/23 BUDGET R 000	2023/24 BUDGET R 000
		COJ Funding (Loans) 350 R 000	CRR (Cash) 360 R 000	Nat. Grant 374 R 000	Prov. Grant 375 R 000	USDG 373 R 000	UISP 377 R 000	Other 376 R 000		
<u>CORE ADMINISTRATION:</u>										
Economic Development	12 880	12 880						500	500	
Environment and Infrastructure	68 000	53 000	15 000					84 500	92 000	
Transport	397 591	109 074	232 260	56 257				1 185 660	1 217 482	
Community Development	144 000	75 500	68 500					132 635	95 400	
Health	119 300	24 500	37 100			57 700		60 100	111 900	
Social Development	76 200	71 300	4 900					45 000		
Group Forensic Investigation Services	5 100		5 100					5 000		
Office of the Ombudsman	500		500					1 400	200	
City Manager	664 326	122 698	361 835			179 793		502 108	455 842	
Speaker: Legislative Arm of Council	5 000		5 000					3 000	2 500	
Group Information and Communication										
Technology	555 600	163 130	392 470					325 600	395 600	
Group Finance	28 000	23 000	5 000					10 500		
Group Corporate and Shared Services	350 364	150 364	200 000					206 111	54 703	
Housing	1 163 759	2 000	73 696			1 088 063		1 396 027	1 966 875	
Development Planning	253 594	11 182	46 500	190 912				299 394	351 159	
Public Safety	169 365	69 615	99 750					127 000	30 000	
TOTAL CORE ADMINISTRATION	4 013 579	888 243	1 547 611	247 169		1 325 556		4 384 535	4 774 161	
<u>MUNICIPAL ENTITIES:</u>										
City Power	830 231	160 345	25 000			300 000		344 886	776 561	
Johannesburg Water	1 140 801	591 045	416 388			132 368		1 000	1 013 300	
Pikitup	175 304	175 304							100 593	
Johannesburg Roads Agency	732 500	170 500	502 000			60 000			975 132	
Metrobus	147 633	97 633	50 000						90 293	
Johannesburg City Parks and Zoo	102 700		20 000					82 700	82 800	
Johannesburg Development Agency	230 000	75 000	135 000	20 000				202 000	67 000	
Johannesburg Property Company	46 658	46 658						70 000		
Metropolitan Trading Company	33 500		33 500							
Joburg Market	79 500	45 000	34 500					67 500	93 500	
Johannesburg Social Housing Company	648 056	370 505	236 001			41 550		596 121	665 177	
Joburg City Theatres	11 767	11 767						12 627	13 195	
Joburg Tourism										
TOTAL ME's	4 178 650	1 743 757	1 452 389	20 000		533 918		428 586	4 215 234	
TOTAL CITY OF JOHANNESBURG	8 192 229	2 632 000	3 000 000	267 169		1 859 474		433 586	8 599 769	

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Economic Development							
Inner City Roadmap Economic Development Initiatives Renewal Inner City Intervention JOHANNESBURG F Regional	4004	Investment Property	Revenue Generating Unimproved Property	3 000	3 000		
Mobile Opportunity Centre - Opportunity Seekers City-wide	22678	Computer Equipment		6 200	6 200		
Operational Capital	2486	Furniture and Office Equipment		4 680	3 680	500	500
Sub Total					12 880	500	500
Environment and Infrastructure							
Braamfonteinspruit Upper Catchment	6411	Biological or Cultivated Assets		23 000	15 000	8 000	
Development of Conservation Park SOUTH HILL (LION PARK area)	22264	Storm water Infrastructure	Attenuation	10 500		500	10 000
Operational Capital (EISD) Renewal Operational Capex BRAAMFONTEIN WERF EXT.1 F City Wide	2495	Furniture and Office Equipment		18 000	8 000	5 000	5 000
Pampoenspruit Catchment rehabilitation New Ecological Infrastructure FOURWAYS A Regional	3939	Machinery and Equipment		13 000		6 000	7 000
Waste Treatment Technologies (City Wide)	4053	Biological or Cultivated Assets		180 000	45 000	65 000	70 000
Sub Total					68 000	84 500	92 000
Transport							
PTF: Public Transport Facility in Sandton	22688	Transport Assets		1 500	1 000	500	
2804_01_Rea Vaya BRT Guard Houses and Customer Care Centers	23141	Roads Infrastructure		10 556	5 556		5 000
PTF: Redevelopment of Inner City Ranks	22687	Transport Assets		241 000	51 000	90 000	100 000
22783_00_Operational Capital	22783	Transport Assets		4 000	2 000	2 000	
22783_01_Computer Hardware	23179	Machinery and Equipment		750	750		
22783_02_Furniture	23181	Furniture and Office Equipment		750		750	
22783_03_Office Machines	23182	Machinery and Equipment		500	500		
2804_03_Bus Monitoring and Contract Management	23104	Roads Infrastructure	Road Structures	119 855		119 855	
2804_08_Rea Vaya New Bus Rapid Transit Phase 1C	23140	Roads Infrastructure	Road Structures	979 113		299 636	679 477
2804_14_Signage, Demarcation blocks and Corridor Road Markings	23109	Roads Infrastructure	Road Structures	122 633	2 778	119 855	
2804_16_Rea Vaya BRT Phase 1C New Stations	23129	Roads Infrastructure	Road Furniture	84 927	25 000	59 927	

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
2804_19 Rea Vaya BRT Phase 1 A and 1 B Roadway Rehabilitation Project	23301			59 927		59 927	
COMPL: Sidewalk Improvements: Tsiawelo Metrorail Station Link: Mhlaba / C Hani New Nodal Transport Facilities CHIAWELO D City Wide	3931	Roads Infrastructure	Roads	30 000	5 000	25 000	
Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route	22354	Roads Infrastructure	Roads	13 000	13 000		
Complete Streets: Deep South	22791	Roads Infrastructure	Roads	37 000	2 000	30 000	5 000
Complete Streets: NMT links to public transport facilities in Orange Farm	23703	Roads Infrastructure	Roads	1 000	1 000		
Complete Streets: NMT links to public transport facilities in Tshepisoong	23702	Roads Infrastructure	Roads	1 000	1 000		
Complete Streets: NMT links to Railway Stations: Phefeni Station	23699	Roads Infrastructure	Roads	1 000	1 000		
Complete Streets: Turfontein	22790	Roads Infrastructure	Roads	22 000	2 000	20 000	
NR: Nodal Regeneration: Braamfontein Precinct	22421	Roads Infrastructure	Roads	52 000	7 000	35 000	10 000
PTF Small Public Transport Facility Design and Construction of Zola Public Transport Facility New Nodal Transport Facilities ZOLA D Regional	4165	Transport Assets		1 000	1 000		
PTF: Public Transport Stops in Cosmo City	23697	Roads Infrastructure	Roads	1 000	1 000		
PTF: Public Transport Stops in Diepsloot	23698	Roads Infrastructure	Roads	1 000	1 000		
PTF: Small Public Transport Facilities: Tshepisoong	3098	Transport Assets		46 800	12 000	5 000	29 800
PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilities KYA SAND	22674	Transport Assets		65 000	30 000	5 000	30 000
PTF: Transfer Facility: Lenasia Scholar Transport Interchange	3338	Transport Assets		9 500	2 000	2 500	5 000
PTF: Upgrading of Rosebank Public Transport Facility	22789	Transport Assets		32 000	6 000	13 000	13 000
PTF: Upgrading of Sunninghill Public Transport Facilities	22786	Transport Assets		8 000	1 000	2 000	5 000
PTF: Small Public Transport Facility Design and Construction of Lakeside New Nadal Transport Facilities (Stops and Holding Facility)	23694	Roads Infrastructure	Roads	1 000	1 000		
Purchase of buses (Rea Vaya:2018/19-19/20; and Metrobus: 2020/21)	8787	Transport Assets		800 000	169 084	295 710	335 206
Rea Vaya Auto Fare Collection System (AFCS)	23710	Computer Equipment		22 923	22 923		
Small: Public Transport Facility in Zakariya Park Region G	4168	Transport Assets		30 000	30 000		
Sub Total					397 591	1 185 660	1 217 482
Community Dev: Head Office							
Operational Capital JOHANNESBURG F	2764	Furniture and Office Equipment		1 900	500	600	800
Security measures in facilities New Plant and Equipment BRAAMFONTEIN WERF F City Wide	4231	Community Assets	Community Facilities Centres	15 435	3 000	4 435	8 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					3 500	5 035	8 800
Community Dev: Arts, Culture and Heritage							
ACH - Joburg Art Gallery Upgrade JOHANNESBURG F	2895	Community Assets	Community Facilities Galleries	1 000	1 000		
ACH - Upgrading of Museum Africa and Precinct (Three houses, workers museum, Mary Fitzgerald Square)	4129	Community Assets	Community Facilities Museums	34 000	9 000	10 000	15 000
Operational Capital Arts and Culture New Information Technology JOHANNESBURG F	4212	Community Assets	Community Facilities Galleries	1 900	500	600	800
Sub Total					10 500	10 600	15 800
Community Dev: Libraries							
Lib.Johannesburg Library (Centre of Excellence) JOHANNESBURG F	2213	Community Assets	Community Facilities Libraries	30 000	10 000	10 000	10 000
Lib.RFID tagging for books New Library BRAAMFONTEIN WERF F	3431	Community Assets	Community Facilities Libraries	18 000	5 000	5 000	8 000
Operational Capital Libraries New Information Technology JOHANNESBURG F	4214	Community Assets	Community Facilities Centres	4 000	500	1 500	2 000
Sub Total					15 500	16 500	20 000
Community Dev: Sport and Recreation							
Aqua - Construction of a new Cosmo City swimming pool New Community Centre COSMO CITY EXT.3 C Ward	3704	Community Assets	Sport and Recreation Facilities Outdoor Facilities	25 000	15 000	10 000	
Aqua - Construction of the IVORY PARK new swimming pool EXT.2 A Ward	2316	Community Assets	Sport and Recreation Facilities Outdoor Facilities	16 000	16 000		
Construction of a new MPC in Matholesville New Community Centre MATHOLESVILLE C Regional	8722	Community Assets	Community Facilities Centres	40 000	15 000	20 000	5 000
Lehae MPC New Construction LEHAE G	3666	Community Assets	Community Facilities Centres	37 000	4 000	23 000	10 000
Minor works at various Comm Dev facilities	22686	Community Assets	Community Facilities Centres	55 000	18 000	12 000	25 000
Operational Capital Sports and Recreation New Information Technology JOHANNESBURG F	4213	Community Assets	Community Facilities Centres	1 800	500	500	800
Rec - Construction of the new multipurpose centre (Library included) at Kaalfontein(Ebony Park) New Community Centre KAALFONTEIN EXT.4 A Ward	2233	Community Assets	Community Facilities Centres	55 000	30 000	20 000	5 000
Rec- Construction of Drieziek MPC (ACH and Sports and Recreation)	22675	Community Assets	Sport and Recreation Facilities Outdoor Facilities	36 000	16 000	15 000	5 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					114 500	100 500	50 800
Health							
03_22684_Hardware	23555			15 000	5 000	5 000	5 000
04_22684_ICT Infra-structure Upgrading	23558			3 000	1 000	1 000	1 000
05_22684_Minor Works	23561			1 800			1 800
07_22684_Software for E-Health Systems	23551			19 000	15 000	2 000	2 000
08_22684_Software for Environmental Health System	23570			6 300	4 000	2 000	300
09_22684_Steel Safes	23554			1 000		1 000	
10_22684_WAN & LAN Upgrade	23550			5 000	1 000	2 000	2 000
2660_00_MINOR WORKS at various clinics across the City Renewal Clinic JOHANNESBURG F City Wide	2660	Community Assets	Community Facilities Clinics/Care Centres	23 300	12 300	4 000	7 000
3370_00_Electricity Upgrades, Solar, Generators UPS's and Back-up Electricity for Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3370	Community Assets	Community Facilities Clinics/Care Centres	21 000	10 000	4 000	7 000
AIRCONDITIONERS: Supply, install and renew airconditioners in Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3369	Community Assets	Community Facilities Clinics/Care Centres	900	300	300	300
BULK FILING SYSTEMS FOR RECORDS, supply and installation in Health facilities and offices New Office Equipment JOHANNESBURG A City Wide	3053	Community Assets	Community Facilities Clinics/Care Centres	1 300			1 300
Elias Motsoaledi clinic Renewal Building DUBE EXT.2 D	3060	Community Assets	Community Facilities Clinics/Care Centres	700			700
Florida clinic New Clinic FLORIDA EXT C Ward	3975	Community Assets	Community Facilities Clinics/Care Centres	12 700	12 700		

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Freedom Park New Clinic DEVLAND EXT.30 G Ward	3075	Community Assets	Community Facilities Clinics/Care Centres	28 500	1 500	7 000	20 000
Hikensile Clinic Renewal Clinic IVORY PARK EXT.9 A Ward	2647	Community Assets	Community Facilities Clinics/Care Centres	2 200		700	1 500
Mountainview Clinic New Clinic FINETOWN G Ward	3066	Community Assets	Community Facilities Clinics/Care Centres	700			700
Naledi clinic New Building NALEDI D	3059	Community Assets	Community Facilities Clinics/Care Centres	45 000	45 000		
Operational Capital Spend for Health Renewal Operational Capex JOHANNESBURG F City Wide	2656	Community Assets	Community Facilities Clinics/Care Centres	25 100	8 600	7 900	8 600
PRINCESS Renewal Clinic PRINCESS C Ward	3055	Community Assets	Community Facilities Clinics/Care Centres	7 200	700	1 500	5 000
Protea Glen Clinic; Furniture & Medical Equipment -Phase I New Clinic PROTEA GLEN D Ward	2511	Community Assets	Community Facilities Clinics/Care Centres	700			700
Protea South Clinic Renewal Clinic PROTEA SOUTH EXT.1 G Ward	2538	Community Assets	Community Facilities Clinics/Care Centres	57 500	1 500	20 000	36 000
Security Installation at Health Facilities across the City	23568			2 000			2 000
Southhills Clinic Renewal Clinic SOUTH HILLS F Ward	3064	Community Assets	Community Facilities Clinics/Care Centres	700			700
Waiting area seating for facilities across the city New Furniture BRAAMFONTEIN WERF EXT.1 F City Wide	3536	Furniture and Office Equipment		1 300			1 300
Zandspruit New Clinic ZANDSPRUIT EXT.4 C Ward 114 (Acquisition of land, layout and design and construction of buildings etc)	2595	Community Assets	Community Facilities Clinics/Care Centres	9 400	700	1 700	7 000
Sub Total					119 300	60 100	111 900
Social Development							

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Betrans New Multi Purpose Center	23053	Community Assets	Community Facilities Centres	55 000	35 000	20 000	
Furniture NORTHERN FARM ,FLEURHOFF AND EIKENHOFF FARM	23230	Furniture and Office Equipment		1 000	1 000		
Minor Upgrades of all Social Development Facilities in all the Regions	3805	Community Assets	Community Facilities Centres	1 000	1 000		
Operational Capital : Equipment and Machinery for Agricultural and Food Resilience(Tractor,Rippers and planters)	23151	Community Assets	Community Facilities Centres	3 300	3 300		
Operational capital renewal- Operationalise Substance Abuse Directorate	3837	Community Assets	Community Facilities Clinics/Care Centres	2 400	2 400		
Refurbishment of the Yetta Nethan Community Centre ORLANDO WEST D	2803	Community Assets	Community Facilities Centres	45 000	20 000	25 000	
Shelter for GBV in Region G (Orange farm)	23726			1 500	1 500		
Shelters for Displaced People Region F	3700	Community Assets	Community Facilities Centres	12 000	12 000		
Sub Total					76 200	45 000	
Group Forensic Investigation Services							
GFIS: Operational Capital	5300	Furniture and Office Equipment		100	100		
Information Management Centre Johannesburg	3810	Machinery and Equipment		10 000	5 000	5 000	
Sub Total					5 100	5 000	
Office of the Ombudsman							
Case Management System	22429	Computer Equipment		1 000		1 000	
Computers	23559			1 100	500	400	200
Sub Total					500	1 400	200
City Manager							
23705_00_Orange Farm and surrounds Turnkey Projects	23705			635 427	240 000	175 000	220 427
23775_00_Ivory Park and surrounds Turnkey projects	23775			196 711	50 000	61 711	85 000
23775_02_MISCL - Tarring of Gravel Roads: Kaalfontein. New Roads: Construction and Upgrades KAALFONTEIN EXT.2 A Ward	4206	Roads Infrastructure	Roads	90 000	30 000	30 000	30 000
23776_00_Kliptown and surrounds Turnkey projects	23776			305 000	150 000	95 000	60 000
CONV - Conversion of Open Drains to underground storm water system/Covered Drains in Orange Farm. Renewal Stormwater Management Projects ORANGE FARM G Ward	3788	Storm water Infrastructure	Drainage Collection	155 000	95 000	60 000	
MISCL - Tarring of Gravel Roads: Orange Farm and Surrounding Areas. New Roads: Construction and Upgrades ORANGE FARM G Ward	2393	Roads Infrastructure	Roads	189 946	49 946	80 000	60 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Operational Capital: New Operational Capex JOHANNESBURG F City Wide	2487	Furniture and Office Equipment		1 192	380	397	415
PTF: Small Public Transport Facilities: Orange Farm Ext 7 (Region G)	3925	Transport Assets		49 000	49 000		
Sub Total					664 326	502 108	455 842
Speaker: Legislative Arm of the Council							
Tools of Trade (New Councillors 270) for staff, councillors, and governance structures in the legislature for computers, printers	6682	Furniture and Office Equipment		10 500	5 000	3 000	2 500
Sub Total					5 000	3 000	2 500
Group Information, Communication Technology							
ICT: Infrastructure End User Computer Hardware	3847	Computer Equipment		85 000	40 000	25 000	20 000
ICT-infrastructure upgrading	3808	Computer Equipment		300 000	150 000	80 000	70 000
Micosoft Licences	22240	Intangible Assets	Licences and Rights Computer Software and Applications	300 000	140 000	70 000	90 000
Non Sap Application (Johannesburg) Modernization & Optimization Johannesburg City Wide	4149	Intangible Assets	Licences and Rights Computer Software and Applications	40 000	15 000	10 000	15 000
Operational Capital - GICT & IM New Operational Capex JOHANNESBURG F City Wide	2491	Furniture and Office Equipment		1 800	600	600	600
SAP & Non-SAP Archiving JOHANNESBURG F City Wide	3807	Intangible Assets	Licences and Rights Computer Software and Applications	90 000	90 000		
Sap software Upgrade/re-implementation to latest SAP version Renewal Computer Software JOHANNESBURG F City Wide	4146	Intangible Assets	Licences and Rights Computer Software and Applications	45 000	20 000	25 000	
Smart City Enablement New Computer Software JOHANNESBURG F City Wide	3815	Intangible Assets	Licences and Rights Computer Software and Applications	50 000	15 000	15 000	20 000
Strategic SAP Update Renewal Computer Software JOHANNESBURG F City Wide	3811	Intangible Assets	Licences and Rights Computer Software and Applications	105 000		15 000	90 000
Upgrading of Security Hardware Equipment Johannesburg	2909	Computer Equipment		80 000	25 000	25 000	30 000
WAN & LAN Upgrade JOHANNESBURG City Wide	3809	Computer Equipment		60 000	20 000	20 000	20 000
WIFI Rollout	22669	Computer Equipment		120 000	40 000	40 000	40 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					555 600	325 600	395 600
Group Finance							
Capital Enhancement System Renewal Computer Software JOHANNESBURG F City Wide	3825	Computer Equipment		8 000	8 000		
New Office Equipment and Furniture City Wide	3080	Information and Communication Infrastructure	Capital Spares	10 000	5 000	5 000	
Operational Capital-Look and Feel Project	2489	Information and Communication Infrastructure	Capital Spares	15 500	10 000	5 500	
Valuation Roll System	23371	Intangible Assets	Licences and Rights Unspecified	5 000	5 000		
Sub Total					28 000	10 500	
Group Corporate and Shared Services							
3864_02_Procurement of fleet - SHELA: Red fleet (Fire Engines)	22718	Transport Assets		254 703	200 000		54 703
3864_03_Procurement of fleet - SHELA: Specialised vehicles	22720	Machinery and Equipment		355 727	150 000	205 727	
Computers_ 23227	23240	Computer Equipment		464	226	238	
Office Machines_ 23227	23256	Furniture and Office Equipment		284	138	146	
Sub Total					350 364	206 111	54 703
Housing							
Braamfischerville Ext 12&13: C Ward	2565	Roads Infrastructure	Roads	94 075	15 500	16 275	62 300
Bramfischerville Ext 7 & 8	6571	Other Assets	Housing Social Housing	61 188	11 188	20 000	30 000
COSMO CITY PHASE 2 (MALIBONGWE RIDGE)	3456	Water Supply Infrastructure	Bulk Mains	186 750	40 000	46 750	100 000
Diepkloof Hostel Renewal Bulk Infrastructure DIEPKLOOF EXT.10 D Ward	2893	Other Assets	Housing Social Housing	20 000	10 000		10 000
Drieziek Ext.3	3207	Roads Infrastructure	Roads	65 000	10 000	20 000	35 000
Drieziek Ext.4	6581	Roads Infrastructure	Roads	50 000	10 000	20 000	20 000
Drieziek Ext.5	3208	Roads Infrastructure	Roads	55 000	10 000	20 000	25 000
Dube Hostel Renewal Building Alterations DUBE EXT.2 D Ward	2751	Other Assets	Housing Social Housing	65 000	15 000	30 000	20 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Elias Motsoaledi Ext1 Township Development (Region D - Ward 24)	3184	Other Assets	Housing Social Housing	205 000	50 000	75 000	80 000
Ennerdale South	3211	Roads Infrastructure	Roads	70 000	10 000	20 000	40 000
Finetown Proper -Region G	3203	Other Assets	Housing Social Housing	70 000	10 000	20 000	40 000
Fleurhof Mixed Development	2683	Other Assets	Housing Social Housing	148 720	30 000	38 720	80 000
Formalisation of informal settlements (UISP)	23409	Other Assets	Housing Social Housing	1 446 338	446 375	484 888	515 075
Goudrand Rental Development	2889	Other Assets	Housing Social Housing	120 000	20 000	20 000	80 000
Helen Josephs Refurbishment and Upgrading of Women's Hostel Renewal Building Alterations ALEXANDRA EXT.52 E Ward	2771	Other Assets	Housing Social Housing	70 000	20 000	20 000	30 000
Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional	2548	Other Assets	Housing Social Housing	148 696	38 696	20 000	90 000
Kanana Park Ext 1	3197	Roads Infrastructure	Road Structures	70 000	10 000	20 000	40 000
Kanana Park Ext 2	22115	Community Assets	Community Facilities Clinics/Care Centres	60 000	10 000	20 000	30 000
Kanana Park Ext 3,4 & 5	3204	Roads Infrastructure	Roads	80 000	10 000	20 000	50 000
Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward	3185	Investment Properties	Non-revenue Generating Improved Property	360 000	90 000	200 000	70 000
Lakeside Ext 1, 3 & 5	2733	Roads Infrastructure	Roads	61 000	10 000	20 000	31 000
Land Acquisition for Housing Developments City Wide	4255	Other Assets	Housing Social Housing	10 000	10 000		
Lehae Ext 1	3186	Electrical Infrastructure	MV Networks	122 000	30 000	40 000	52 000
Lufhereng Mixed Development (Bulk, Link & Internal Infrastructure Roads, Storm Water Management Systems, Sewer & Water for 24 000 houses)	2566	Roads Infrastructure	Roads	185 000	50 000	55 000	80 000
Madala Hostel Redevelopment	22183	Water Supply Infrastructure	Bulk Mains	70 000	50 000	10 000	10 000
Matholesville Proper	2891	Water Supply Infrastructure	Bulk Mains	10 000	10 000		
Meadowlands Hostel Renewal Building Alterations MEADOWLANDS D Ward	2752	Other Assets	Housing Social Housing	60 000	20 000	20 000	20 000
Operational capital (HS) New Operational Capex BRAAMFONTEIN WERF F City Wide	2492	Furniture and Office Equipment		9 100	2 000	2 100	5 000
Refurbishment and Upgrading of M2 Hostel Renewal Building Alterations ALEXANDRA EXT.52 E	2769	Other Assets	Housing Social Housing	10 000			10 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Riverside View ext 28 (Diepsloot ext 12)	3457	Water Supply Infrastructure	Distribution Points	80 000	30 000	20 000	30 000
Site and Services - Formalisation of informal settlements across the City. Renewal Bulk Infrastructure JOHANNESBURG F City Wide	2755	Water Supply Infrastructure	Bulk Mains	90 000	10 000		80 000
South Hills Housing Mixed Development	2671	Roads Infrastructure	Roads	150 000	30 000	40 000	80 000
Stock, Flats and Old-Age Home Upgrading	22758	Other Assets	Housing Social Housing	122 294	25 000	17 294	80 000
Tshepisoong Proper	2274	Roads Infrastructure	Roads	50 000	10 000	20 000	20 000
Vlakfontein Ext 3	3202	Other Assets	Housing Social Housing	51 500	10 000	20 000	21 500
Sub Total					1 163 759	1 396 027	1 966 875
Development Planning							
_Brixton Social Cluster	22245	Community Assets	Community Facilities Stalls	199 970	40 000	78 225	81 745
Crown City Urban Renewal Interventions Implementation	22225	Roads Infrastructure	Road Furniture	1 500			1 500
Fleurhof Urban Development Framework Interventions Implementation	22207	Roads Infrastructure	Roads	1 500			1 500
Fordsburg PEU	22361	Roads Infrastructure	Road Furniture	32 500		2 500	30 000
Ghandi Square East	22363	Community Assets	Sport and Recreation Facilities Outdoor Facilities	30 000	30 000		
Inner City Partnership Fund	22365	Intangible Assets	Licences and Rights Unspecified	86 500	16 500	40 000	30 000
Innecity Core PEU (Including the Southern Parts)	22345	Roads Infrastructure	Road Furniture	64 482	9 482	30 000	25 000
Jabulani Precinct Upgrades	22263	Roads Infrastructure	Road Furniture	96 569	36 569	30 000	30 000
Mayfair PEU	22362	Roads Infrastructure	Road Furniture	36 000		2 000	34 000
New Turfontein Clinic & Multi-purpose center	22195	Community Assets	Community Facilities Clinics/Care Centres	55 982	33 982	22 000	
Operating Capital: DPUM Renewal Operational Capex BRAAMFONTEIN WERF F City Wide	2555	Community Assets	Community Facilities Public Open Space	17 100	6 700	6 700	3 700
Programme and Project preparation	23754			254 044	80 361	84 969	88 714
Watt Street Precinct, Wynberg	22255	Roads Infrastructure	Roads	28 000		3 000	25 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					253 594	299 394	351 159
Public Safety: Head Office							
3251_00_Upgrading of Weighbridges at Licensing Testing Centres	3251	Machinery and Equipment		1 500	1 500		
Construction of a business desk at Midrand (One Stop shop for corporate clients)	6662	Other Assets	Operational Buildings Municipal Offices	110 000	50 000	30 000	30 000
Integrated Intelligent Operational Centre (IIOC)	22438	Other Assets	Operational Buildings Municipal Offices	35 000	20 000	15 000	
Office Furniture	23394	Furniture and Office Equipment		1 000	1 000		
Operational Capital: (JMPD) New Operational Capex BRAAMFONTEIN WERF F City Wide	2494	Furniture and Office Equipment		900	900		
Standby generators, air conditioner s and office equipment	22756	Machinery and Equipment		2 000	2 000		
Sub Total					75 400	45 000	30 000
Public Safety: EMS							
Building of EMS training academy for the City of Johannesburg New Building LEHAE EXT.1 G City Wide	3160	Information and Communication Infrastructure	Core Layers	30 000	20 000	10 000	
Equipment cache for Urban Search and Rescue (New technology) New Plant and Equipment MARTINDALE B City Wide	2221	Machinery and Equipment		15 000	10 000	5 000	
Fire and Rescue Equipment Replacement Program Martindale C City Wide	3652	Machinery and Equipment		20 000	10 000	10 000	
New Fire Station - Central Fire Station MARSHALLS TOWN F Ward	2673	Machinery and Equipment		40 000	20 000	20 000	
Sub Total					60 000	45 000	
Public Safety: JMPD							
CCTV for the protection of City of Johannesburg Council owned property. New Plant and Equipment CITY AND SUBURBAN EXT.9 F City Wide	2348	Other Assets	Operational Buildings Municipal Offices	4 000	4 000		
Electronic Enforcement(E-Citation)	23396	Computer Equipment		20 250	10 250	10 000	
New Radio Communication system New Plant and Equipment CITY AND SUBURBAN EXT.6 F	2537	Machinery and Equipment		29 715	14 715	15 000	
Operational Capex: Computers for Regional Commnders New Operational Capex JOHANNESBURG E City Wide	4237	Machinery and Equipment		4 000	2 000	2 000	
Supply Firearms to the JMPD new recruits Renewal Plant and Equipment CITY AND SUBURBAN EXT.6 F City Wide	2684	Machinery and Equipment		13 000	3 000	10 000	

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					33 965	37 000	
City Power							
2756_01_Installation of new public lighting: Group luminaire replacement	22840	Electrical Infrastructure	MV Networks	90 133	30 133	30 000	30 000
2756_02_Installation of new public lighting: Street lights (City Wide)	22839	Electrical Infrastructure	LV Networks	90 000	30 000	30 000	30 000
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114	Electrical Infrastructure	LV Networks	25 000	5 000	10 000	10 000
Aquire servitudes and sub station sites New Transmission Line REUVEN F City Wide	2379	Electrical Infrastructure	HV Substations	9 000	2 000	3 500	3 500
Electrification of Mega Projects	22682	Electrical Infrastructure	Power Plants	100 000	100 000		
Electrification of various Informal Settlements - City Wide	4280	Electrical Infrastructure	HV Substations	600 000	200 000	200 000	200 000
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910	Electrical Infrastructure	MV Networks	85 863	22 500	33 363	30 000
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT.30 C Regional	2448	Electrical Infrastructure	HV Substations	55 000	20 000	30 000	5 000
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	Electrical Infrastructure	MV Networks	75 000	20 000	30 000	25 000
Hurst Hill Sub-station refurbishment Renewal Bulk Infrastructure HURST HILL B Regional	4071	Electrical Infrastructure	HV Substations	105 000	25 000	45 000	35 000
Install new IED's in substations Renewal Protection REUVEN F City Wide	2757	Electrical Infrastructure	HV Substations	60 000	10 000	25 000	25 000
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282	Electrical Infrastructure	LV Networks	55 000	5 000	25 000	25 000
Installation of new service connections New Service Connections ALEXANDRA EXT.63 E Regional	2202	Community Assets	Community Facilities Parks	18 000	8 000	5 000	5 000
Installation of new service connections New Service Connections HALFWAY HOUSE EXT.74 E Regional	2259	Electrical Infrastructure	HV Transmission Conductors	18 000	8 000	5 000	5 000
Integrated security, fire detection & suppression systems for major substations. Including fibre optic links (+ 50 % of budget). New Security Equipment REUVEN F City Wide	2336	Other Assets	Operational Buildings Capital Spares	16 000	6 000	5 000	5 000
Lutz: Establish new 88/11 kV cabling New Bulk Infrastructure HONEYDEW MANOR EXT.11 C Ward	2341	Electrical Infrastructure	HV Substations	115 000	45 000	35 000	35 000
Mobile sub-station	22841	Electrical Infrastructure	HV Substations	26 234	26 234		
New Service Connections HURST HILL B Regional	2264	Electrical Infrastructure	LV Networks	20 000	10 000	5 000	5 000
New service connections New Service Connections BEREA F Regional	2203	Community Assets	Community Facilities Parks	20 025	10 025	5 000	5 000
New service connections New Service Connections FERNDALE EXT.25 B Regional	2260	Electrical Infrastructure	MV Networks	22 000	12 000	5 000	5 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
New service connections New Service Connections ROODEPOORT EXT.2 C Regional	2261	Electrical Infrastructure	LV Networks	19 999	9 999	5 000	5 000
New Service Connections REUVEN F Regional	2263	Electrical Infrastructure	LV Networks	16 025	6 025	5 000	5 000
Operating Capital New Operational Capex REUVEN F City Wide	2612	Electrical Infrastructure	MV Networks	97 254	22 754	39 500	35 000
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253	Electrical Infrastructure	MV Substations	10 000		5 000	5 000
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337	Electrical Infrastructure	LV Networks	30 000	10 000	10 000	10 000
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338	Electrical Infrastructure	MV Substations	40 000	10 000	15 000	15 000
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	Electrical Infrastructure	HV Substations	23 000	3 000	10 000	10 000
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	Electrical Infrastructure	LV Networks	63 561	23 561	20 000	20 000
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	Electrical Infrastructure	LV Networks	40 000	10 000	15 000	15 000
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT.30 C City Wide	2285	Electrical Infrastructure	MV Networks	55 000	5 000	30 000	20 000
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339	Electrical Infrastructure	MV Networks	13 000	10 000	1 500	1 500
Revenue Generation Efficiency Project. Pre-paid system installation of semi automated pre-paid & automated pre paid (smart meters) Renewal Service Connections REUVEN F City Wide	2920	Electrical Infrastructure	LV Networks	65 000	15 000	25 000	25 000
RTU installations New SCADA REUVEN F City Wide	2228	Information and Communication Infrastructure	Core Layers	16 000	5 000	5 000	6 000
Telecommunications, Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional	2906	Information and Communication Infrastructure	Capital Spares	40 000	10 000	15 000	15 000
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	Electrical Infrastructure	Capital Spares	85 000	25 000	35 000	25 000
Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional	2428	Electrical Infrastructure	HV Substations	159 061	50 000	58 500	50 561
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	Electrical Infrastructure	MV Networks	40 000	10 000	15 000	15 000
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	Electrical Infrastructure	LV Networks	40 000	10 000	15 000	15 000
Sub Total					830 231	851 363	776 561
Johannesburg Water: Water							
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197	Water Supply Infrastructure	Distribution	537 370	237 864	194 506	105 000
2226_00_Operational Capital: Operations and Maintenance	2226	Water Supply Infrastructure	Capital Spares	163 000	66 000	47 000	50 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231	Water Supply Infrastructure	Distribution	117 000	87 000	15 000	15 000
Alexander Water Upgrade (G7)	23680			50 000	10 000	25 000	15 000
Basic Water Service New Basic Water and Sewer Services	2198	Other Assets	Housing Social Housing	150 000	50 000	50 000	50 000
Bryanston Tower 1.5 MI	23681			11 000			11 000
Halfway House Water Upgrade	21770	Water Supply Infrastructure	Distribution	30 000	10 000	10 000	10 000
Johannesburg Central:planned Replacement Watermains	2248	Water Supply Infrastructure	Distribution	30 000		15 000	15 000
Kensington B Tower 0.5 MI	23683			10 000			10 000
Lenasia High Level Reservoir 10ML	22513	Water Supply Infrastructure	Reservoirs	26 350	26 350		
Louis Botha Corridor (JW: Water) Renewal Corridors of Freedom Intervention	4018	Water Supply Infrastructure	Water Treatment Works	10 000	5 000	5 000	
Mechanical plant	21987	Other Assets	Operational Buildings Manufacturing Plant	1 000			1 000
Midrand: Blue Hills Tower 1.8ML	2567	Water Supply Infrastructure	Reservoirs	5 000	5 000		
Midrand: Carlswald Reservoir New Reservoirs CARLSWALD A.H. A Regional	3461	Water Supply Infrastructure	Reservoirs	15 000	15 000		
Midrand: Carlswald Water Infrastructure Upgrade	3882	Water Supply Infrastructure	Distribution	20 000	20 000		
Midrand: Diepsloot Tower 1.6 ML .	21933	Water Supply Infrastructure	Distribution	15 000		5 000	10 000
Midrand: Erand Tower 2 1.5ML	6494	Water Supply Infrastructure	Reservoirs	20 000	20 000		
Midrand: Kyalami Water Upgrade	6536	Water Supply Infrastructure	Water Treatment Works	10 000	10 000		
Midrand: Planned replacement: Watermains Renewal	3540	Water Supply Infrastructure	Distribution	50 000		30 000	20 000
Midrand: President park: Reservoir 80MI and water Upgrade New Reservoirs PRESIDENT PARK A.H. A Regional	2719	Water Supply Infrastructure	Reservoirs	35 000		5 000	30 000
Midrand: Vorna Valley Water Upgrade	6535	Water Supply Infrastructure	Distribution	5 000		5 000	
Naturena Bulk Water Upgrade	23413	Community Assets	Community Facilities Centres	10 000	10 000		
Operational Capital: Planning and engineering studies	2225	Water Supply Infrastructure	Distribution	63 500	19 500	21 000	23 000
Operational Capital: Provision for Emergency Work	2484	Water Supply Infrastructure	Distribution	95 000	30 000	55 000	10 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Orange farm/ Deep South: Lenasia Water Upgrade	2375	Water Supply Infrastructure	Distribution	10 000	10 000		
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759			84 500		24 500	60 000
OV: Infrastructure Renewal Plan	21993	Water Supply Infrastructure	Bulk Mains	65 000	20 000	45 000	
Perth Empire Corridor (JW: Water) Renewal Corridors of Freedom Intervention	4019	Water Supply Infrastructure	Distribution	41 000	15 000	13 000	13 000
Protea Glen Sewer Upgrade	21793	Sanitation Infrastructure	Outfall Sewers	5 000			5 000
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 MI	22512	Water Supply Infrastructure	Reservoirs	20 000		5 000	15 000
Roodepoort/Diepsloot: Planned Replacement Watermains	2246	Water Supply Infrastructure	Distribution	50 000		30 000	20 000
Roodepoort/Diepsloot: Robertville Tower 2.25ML	4040	Water Supply Infrastructure	Reservoirs	10 000	10 000		
Sandton / Alexandra: Linbro Park Tower 3.9ML	22226	Water Supply Infrastructure	Reservoirs	40 000	24 000		16 000
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	Water Supply Infrastructure	Reservoirs	15 000			15 000
Sandton/ Alexandra: Founder Hill Water upgrade New Water Mains FOUNDERS HILL B Regional	3553	Water Supply Infrastructure	Bulk Mains	2 500	2 500		
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	Water Supply Infrastructure	Reservoirs	20 000	20 000		
Sandton/Alexandra: Bryanston Water Upgrade	2369	Water Supply Infrastructure	Distribution	5 000			5 000
Sandton/Alexandra: Linbro Park Water Upgrade	2314	Water Supply Infrastructure	Distribution	20 000	20 000		
Sandton/Alexandra: Planned replacement watermains	2245	Water Supply Infrastructure	Distribution	50 000		30 000	20 000
Sandton/Alexandra:Parktown Water Upgrade	22662	Water Supply Infrastructure	Water Treatment Works	22 000		11 000	11 000
Sandton/Alexandra:RW Weltevreden water upgrade	22665	Water Supply Infrastructure	Water Treatment Works	5 000	5 000		
Southdale/ Langlaagte: Winchester Hills Reservoir 12MI	22228	Water Supply Infrastructure	Reservoirs	15 000			15 000
Soweto: Dobsonville Reservoir 15MI	6516	Water Supply Infrastructure	Reservoirs	20 000		5 000	15 000
Soweto: Doornkop West Reservoir 85MI	6504	Water Supply Infrastructure	Reservoirs	20 000		5 000	15 000
Soweto: Planned Replacement of the Watermains Renewal Water Mains MAPETLA D Ward	2481	Water Supply Infrastructure	Bulk Mains	70 000	10 000	40 000	20 000
Unplanned bulk water & sewer connections to new townships New Basic Water and Sewer Services	2324	Water Supply Infrastructure	Distribution	1 600	1 000	300	300

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					759 214	691 306	620 300
Johannesburg Water: Sewer							
Bushkoppies Works: Infrastructure renewal plan	3482	Solid Waste Infrastructure	Waste Processing Facilities	21 000	10 000		11 000
Bushkoppies Works: Upgrade main Blowers and Pipework	6503	Community Assets	Community Facilities Public Open Space	105 000	25 000	65 000	15 000
Driefontein Works: Infrastructure Renewal Plan	3497	Solid Waste Infrastructure	Waste Processing Facilities	15 000	5 000	10 000	
Driefontein works: Sludge Pre-thickening and Pre-conditioning	3493	Sanitation Infrastructure	Reticulation	1 000			1 000
EN: Upgrading of Southern Treatment Capacity	22722	Sanitation Infrastructure	Waste Water Treatment Works	1 000			1 000
Ennerdale Works: Dam cleaning and lining	6546	Solid Waste Infrastructure	Waste Processing Facilities	8 000			8 000
Ennerdale Works: Replace module mixers and motors	6547	Solid Waste Infrastructure	Waste Processing Facilities	10 000	10 000		
Goudkoppies Works: Infrastructure Renewal Plan	3484	Solid Waste Infrastructure	Waste Processing Facilities	78 000	25 000	25 000	28 000
Johannesburg Central: Perth Empire BRT Corridor Sewer Renewal	5277	Sanitation Infrastructure	Reticulation	10 000	10 000		
Johannesburg Central: Planned Replacement Sewermains	3614	Sanitation Infrastructure	Reticulation	15 000		5 000	10 000
LA: Module 1	3232	Sanitation Infrastructure	Waste Water Treatment Works	185 000	40 000	90 000	55 000
Midrand: Ivory Park North Upgrade Sewer	6527	Sanitation Infrastructure	Reticulation	21 000	10 000	10 000	1 000
Midrand: Noordwyk Sewer Upgrade	3548	Sanitation Infrastructure	Reticulation	11 000		5 000	6 000
Midrand: Planned replacement sewer mains	6517	Sanitation Infrastructure	Waste Water Treatment Works	15 000		5 000	10 000
Northern Works: Belt Presses New #4	2308	Sanitation Infrastructure	Waste Water Treatment Works	80 000	15 000	41 000	24 000
Northern Works: Desludge and line Dam 02	3963	Sanitation Infrastructure	Waste Water Treatment Works	20 000			20 000
Northern Works: Infrastructure renewal	3490	Sanitation Infrastructure	Waste Water Treatment Works	55 000	20 000	25 000	10 000
Northern Works: Unit 4 liquor treatment	3961	Sanitation Infrastructure	Waste Water Treatment Works	55 500	20 000	29 500	6 000
Northern Works: Unit 4: Replacement of Electromechanical	6545	Sanitation Infrastructure	Waste Water Treatment Works	35 000	25 000		10 000
Northern works: Unit 5 mod 2	2519	Sanitation Infrastructure	Waste Water Treatment Works	251 587	31 587	120 000	100 000
Olifantsvlei Works: Belt Presses # 1	2447	Sanitation Infrastructure	Waste Water Treatment Works	5 000			5 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Olifantsvlei Works: Infrastructure Renewal Plan	3481	Solid Waste Infrastructure	Waste Processing Facilities	14 000			14 000
Olifantsvlei Works: Sludge turner and FEL KLIPRIVIERSOOG ESTATE G	3480	Sanitation Infrastructure	Outfall Sewers	1 000			1 000
Peri-urban 781mm diameter bulk main	23679			40 000	10 000	15 000	15 000
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	Sanitation Infrastructure	Reticulation	40 000	40 000		
Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade	3601	Sanitation Infrastructure	Reticulation	35 000	20 000	5 000	10 000
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	Sanitation Infrastructure	Reticulation	25 000		15 000	10 000
Roodepoort/ Diepsloot: Witpoortjie Sewer upgrade Renewal Bulk Waste Water WITPOORTJIE C	3610	Sanitation Infrastructure	Outfall Sewers	10 000	10 000		
Sandton/ Alexandra: Louis Botha Corridor (JW: Sewer) Renewal Corridors of Freedom Intervention	4023	Sanitation Infrastructure	Reticulation	5 000	5 000		
Sandton/ Alexandra: Planned Replacement Sewermains	3558	Sanitation Infrastructure	Reticulation	10 000			10 000
Soweto: Anthea Nancefield Sewer (Klipspruit River) Phase 1	22511	Sanitation Infrastructure	Outfall Sewers	50 000	50 000		
Soweto: Planned Replacement Sewermains	3627	Sanitation Infrastructure	Reticulation	20 000		10 000	10 000
WWTW Upgrade and refurbish	3966	Sanitation Infrastructure	Waste Water Treatment Works	1 000			1 000
WWTW: Security Upgrade (CCTV and Fence)	3503	Sanitation Infrastructure	Waste Water Treatment Works	1 000			1 000
Sub Total					381 587	475 500	393 000
Pikitup							
2667_00_ Facilities renewal, upgrades and new including branding and signage	2667	Investment Properties	Non-revenue Generating Unimproved Property	152 540	52 304	30 000	70 236
2740_00_Buyback and sorting facilities including drop-off centres	2740	Solid Waste Infrastructure	Waste Separation Facilities	72 568	5 000	32 593	34 975
ICT Hardware and Software	2194	Computer Equipment		9 000	2 000	2 000	5 000
Landfill - Goudkoppies New Building Alterations ZONDI D City Wide	2773	Solid Waste Infrastructure	Landfill Sites	5 000	5 000		
Landfill - Marie Louise New waste collection RAND LEASES EXT.11 C City Wide	2192			5 000	5 000		
Marie Louise MRF	21658	Solid Waste Infrastructure	Waste Separation Facilities	40 000	40 000		
Robinson Deep Landfill site: Acquisition of land at Robinson Deep Landfill for new cell development	21657	Solid Waste Infrastructure	Waste Processing Facilities	30 000	30 000		

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Separation at source facilities and equipment	3196	Solid Waste Infrastructure	Waste Separation Facilities	139 000	34 000	35 000	70 000
Waste bulk containers	2188	Solid Waste Infrastructure	Waste Drop-off Points	4 000	2 000	1 000	1 000
Sub Total					175 304	100 593	181 211
Johannesburg Roads Agency							
22776_03_MISCL - Tarring of Gravel Roads: Tshepisoong. New Roads: Construction and Upgrades TSHEPISONG C Ward	3819	Roads Infrastructure	Roads	60 000	10 000	30 000	20 000
23775_03_MISCL - Tarring of Gravel Roads: Diepsloot. New Roads: Construction and Upgrades DIEPSLOOT WEST EXT.3 A Ward	2410	Roads Infrastructure	Roads	80 000	30 000	20 000	30 000
23775_03_MISCL - Tarring of Gravel Roads: Mayibuye. New Roads: Construction and Upgrades COMMERCIA A Ward	4209	Roads Infrastructure	Roads	60 000	30 000		30 000
23775_04_Tarring of Zandspruit Access Road	8689	Roads Infrastructure	Roads	36 000	1 000	15 000	20 000
23776_05_CONV - Conversion of Open Drains to underground storm water system in Bram Fischerville. Renewal Stormwater Management Projects BRAM FISCHERVILLE C Ward	3789	Storm water Infrastructure	Storm water Conveyance	70 000	20 000	30 000	20 000
BRID 10 - Bridge Expansion Joints. Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3266	Roads Infrastructure	Roads	86 500	30 000	31 500	25 000
BRID 11 - Bridge Rehabilitation. Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide . The bridges include Modderfontein Road Dorelan, Bridge Drive Bradley View, The Avenue (Hilson) The Gardens, 12th Avenue Bryanston	2427	Roads Infrastructure	Roads	175 000	20 000	45 000	110 000
BRID 11 - Bridges: Visual Condition Assessment and Detailed Bridge Design for Bridge Rehabilitation Projects (Bridge Management System). New Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3268	Roads Infrastructure	Road Structures	55 000		30 000	25 000
BRID 20 - Bridges: Replacement of bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide - Spring Road Bridge	3269	Roads Infrastructure	Road Structures	110 000	60 000	20 000	30 000
CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra	23269	Storm water Infrastructure	Storm water Conveyance	70 000	10 000	40 000	20 000
CATCH 10 - Emergency Stormwater Improvement (Multi year): Protea Glen Ext 1-4 (Phase 1-5). New Stormwater Catchments PROTEA GLEN D Ward	2577	Roads Infrastructure	Roads	70 000	25 000	20 000	25 000
CATCH 210 - Klein Jukskei Catchment: (CBP) Stormwater Control: Willows Development - Windsor New Stormwater Catchments JUKSKEI PARK B Ward	2398	Roads Infrastructure	Roads	40 000	10 000	10 000	20 000
CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System, Ferndale. New Stormwater Catchments FERNDALE B Ward	2415	Roads Infrastructure	Roads	45 000	15 000	15 000	15 000
CATCH 240 - Jukskei Catchment - Vorna Valley Stream New Stormwater Catchments VORNA VALLEY EXT.13 A Ward	3024	Roads Infrastructure	Roads	16 000	6 000		10 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
MISCL - Dam Safety Rehabilitation Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3033	Storm water Infrastructure	Attenuation	74 000	25 000	29 000	20 000
MISCL - Emergency, Critical and Urgent Depot Stormwater Improvements. Existing Stormwater Management Projects JOHANNESBURG City Wide	2389	Storm water Infrastructure	Storm water Conveyance	120 000	20 000	80 000	20 000
MISCL - Gravel Roads: Zandspruit New Roads: Construction and Upgrades ZANDSPRUIT C Ward	4137	Roads Infrastructure	Roads	20 000			20 000
MISCL - Integrated Roads and Stormwater Masterplanning. New Stormwater Management Projects JOHANNESBURG F City Wide	2422	Storm water Infrastructure	Storm water Conveyance	50 000	10 000	20 000	20 000
MISCL - Investigate and Design Future Schemes. New Operational Capex JOHANNESBURG F City Wide	2416	Roads Infrastructure	Roads	26 000	6 000	10 000	10 000
MISCL - Tarring of Gravel Roads: City Wide	22681	Roads Infrastructure	Roads	99 000	35 000	39 000	25 000
MOB - Alternative Energy: Alternative Power Sources (LED). New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2963	Roads Infrastructure	Roads	9 000	3 000	3 000	3 000
MOB - Alternative Energy: Alternative Power Sources (UPS). New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2992	Roads Infrastructure	Capital Spares	39 000	8 000	13 000	18 000
MOB - Geometric Improvements. Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2970	Roads Infrastructure	Roads	45 000	15 000	15 000	15 000
MOB - Guardrails. Renewal Roads: Construction and Upgrades JOHANNESBURG F Regional	2998	Roads Infrastructure	Roads	50 000	10 000	30 000	10 000
MOB - Installation of New Warranted Traffic Signals	2767	Roads Infrastructure	Road Structures	25 000	5 000	10 000	10 000
MOB - Intelligent Transport Systems (ITS) Projects. New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2472	Roads Infrastructure	Roads	15 000	5 000	5 000	5 000
MOB - Recabling of Traffic Signals. Intelligent Transportation System & Networks JOHANNESBURG F City Wide	3305	Roads Infrastructure	Roads	80 000	20 000	30 000	30 000
MOB - Remote Monitoring: Urban Traffic Control (UTC). New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2978	Roads Infrastructure	Capital Spares	6 000	2 000	2 000	2 000
MOB - SARTSM: Upgrade Traffic Signals intersections City Wide	2961	Roads Infrastructure	Roads	28 000	8 000	10 000	10 000
MOB - Traffic Management Centre. Renewal Mobility: Intelligent Transportation System & Networks	3021	Roads Infrastructure	Capital Spares	29 000	9 000	10 000	10 000
MOB - Upgrading Controllers and Phasing. Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F Regional	3001	Roads Infrastructure	Capital Spares	15 000	5 000	5 000	5 000
MOB - Upgrading of Traffic Signals Controllers. Intelligent Transportation System & Networks JOHANNESBURG F City Wide	3038	Roads Infrastructure	Roads	18 000	6 000	6 000	6 000
Operational Capital: CS - Depot Upgrading and Standarization. Renewal Operational Capex JOHANNESBURG F City Wide	3319	Roads Infrastructure	Roads	70 000	30 000	20 000	20 000
Operational Capital: CS - Operational Capex. Renewal Operational Capex JOHANNESBURG F City Wide	2581	Roads Infrastructure	Road Structures	80 000	25 000	30 000	25 000
RAMS - GIS Improvement	3801	Intangible Assets	Licences and Rights Computer Software and Applications	85 000	25 000	30 000	30 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
REHAB - Rehabilitation of Open Channels City Wide. Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3984	Storm water Infrastructure	Storm water Conveyance	74 000	15 000	29 000	30 000
REHAB - Road Rehabilitation and Reconstruction Programme. Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide	2412	Roads Infrastructure	Roads	132 908	30 000	40 000	62 908
RESUR - Resurfacing of M1 Motorway. Renewal Roads: Rehabilitation MELROSE E City Wide	3816	Roads Infrastructure	Roads	110 000	30 000	20 000	60 000
RESUR - Resurfacing of M2 Motorway. Renewal Roads: Rehabilitation JOHANNESBURG F City Wide	3817	Roads Infrastructure	Roads	120 480	30 000	30 480	60 000
RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide	3171	Roads Infrastructure	Roads	135 000	40 000	35 000	60 000
RESUR - Resurfacing of Soweto Highway. Renewal Roads: Rehabilitation ORLANDO D City Wide	3818	Roads Infrastructure	Roads	65 000	30 000	15 000	20 000
RNP004_James Street Extension. New Roads: Construction and Upgrades ENNERDALE G Regional	2881	Roads Infrastructure	Roads	32 000	2 000	10 000	20 000
RNP005_Spencer Road New Link New Roads: Construction and Upgrades FLEURHOF C Regional	2882	Roads Infrastructure	Roads	32 000	2 000	10 000	20 000
RNP013_Jan Smuts Dualling Renewal Roads: Construction and Upgrades PARKWOOD B Regional	2950	Roads Infrastructure	Roads	74 500		34 500	40 000
RNP022_Richards Drive Upgrading Renewal Roads: Construction and Upgrades HALFWAY HOUSE EXT.95	2853	Roads Infrastructure	Roads	20 152	1 500	8 652	10 000
RNP085_Bulk stormwater development/Transport hub SANDOWN E Ward	2955	Roads Infrastructure	Roads	59 000	10 000	29 000	20 000
Traffic calming measures City Wide	22680	Roads Infrastructure	Road Structures	23 000	3 000	10 000	10 000
Sub Total					732 500	975 132	1 126 908
Metrobus							
Building - Building Alterations/Upgrade	2663	Other Assets	Operational Buildings Depots	55 000	10 000	30 000	15 000
Bus Refurbishment	22111	Transport Assets		50 000	20 000	30 000	
Cashless Ticketing System, Bus CCTV, on board machine	22114	Machinery and Equipment		100 000	100 000		
Engine and Gear box refurbishment	2553	Transport Assets		38 000	8 000	15 000	15 000
IT Equipment, New Computers and Hardware Computer Hardware	2662	Computer Equipment		32 500	7 500	10 000	15 000
Plant and Machinery	2286	Roads Infrastructure	Capital Spares	12 440	2 133	5 146	5 161
Purchasing of New Buses	2283	Transport Assets		307		146	161

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					147 633	90 293	50 322
Johannesburg City Parks and Zoo							
Cemetery Upgrades- Phase 1	22371	Community Assets	Community Facilities Cemeteries/Crematoria	51 000	15 000	21 000	15 000
City Parks House - IT Equipment New Computer Hardware F Ward	2722	Computer Equipment		15 000	7 000	3 000	5 000
City Parks House - New Furniture F City Wide	2582	Community Assets	Community Facilities Parks	10 000	4 000	4 000	2 000
Florida Park Upgrade	22892	Community Assets	Community Facilities Public Open Space	3 500	2 000	1 500	
Golden Harvest Park Upgrade	22623	Community Assets	Sport and Recreation Facilities Outdoor Facilities	15 500	3 500	2 000	10 000
Innecity Parks Intervention Development and Upgrading JOHANNESBURG F Regional	3942	Community Assets	Community Facilities Parks	27 700	13 700	6 000	8 000
JHB Botanical Gardens Infrastructure upgrade in Emmarentia Renewal Park EMMARENTIA B City Wide	3134	Community Assets	Community Facilities Public Open Space	17 000	3 000	10 000	4 000
Lenasia Eco Park Development New Park LENASIA SOUTH	2344	Community Assets	Community Facilities Public Open Space	11 300	1 000	300	10 000
Olifantsvlei Cemetery Renewal Cemetery NATURENA EXT.15 D Ward	2575	Community Assets	Community Facilities Cemeteries/Crematoria	35 000	10 000	10 000	15 000
Park development in Protea Glen New Park PROTEA GLEN D Ward	3178	Community Assets	Sport and Recreation Facilities Outdoor Facilities	5 000	2 000		3 000
Plant and equipment New Plant and Equipment JOHANNESBURG F Ward	2724	Community Assets	Community Facilities Public Open Space	14 000	4 000	4 000	6 000
Rabie Ridge New Park development	22619	Community Assets	Sport and Recreation Facilities Outdoor Facilities	7 700			7 700
Road Islands and Town Entrances Greening & Beautification New Park JOHANNESBURG F City Wide	2897	Community Assets	Community Facilities Parks	26 500	22 500	2 000	2 000
Tsepisong New Park development	22366	Community Assets	Community Facilities Public Open Space	16 000	5 000	1 000	10 000
Upgrade of existing parks to Occupational health and safety standards New Park JOHANNESBURG F City Wide	3253	Community Assets	Community Facilities Public Open Space	11 000	1 000	8 000	2 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Zoo Infrastructure Renewal Building Alterations SAXONWOLD F Ward	3884	Zoo's, Marine and Non-biological Animals		25 000	7 000	8 000	10 000
Zoo - Animal Purchases New Operational Capex SAXONWOLD E City Wide	3859	Zoo's, Marine and Non-biological Animals		6 000	2 000	2 000	2 000
Sub Total					102 700	82 800	111 700
Johannesburg Development Agency							
Balfour Park Transit Precinct Development (Louis Botha Corridor) Renewal Precinct Redevelopment SAVOY ESTATE E City Wide	3991	Roads Infrastructure	Road Structures	35 000	25 000	10 000	
Banakekelen Hospice New Clinic ALEXANDRA EXT.38 E Ward	2704	Community Assets	Community Facilities Clinics/Care Centres	1 000		1 000	
CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA), Stormwater Masterplan and New CONstriction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4015	Storm water Infrastructure	Storm water Conveyance	5 000	5 000		
Diepsloot Development Renewal Precinct Redevelopment DIEPSLOOT WES A Regional	3988	Roads Infrastructure	Roads	40 000	20 000	20 000	
Inner City Eastern Gateway_TOD and Movement Corridors	22281	Roads Infrastructure	Roads	55 000	25 000	20 000	10 000
Ivory Park UDF_ Development_Catalytic Node infrastructure projects	6384	Community Assets	Community Facilities Libraries	45 000	20 000	25 000	
Klipfontein View Wellness centre	22811	Community Assets	Community Facilities Centres	60 000	20 000	20 000	20 000
Melville Activity Street_Neighbourhood Development_ CoF_Upgrade	22116	Roads Infrastructure	Road Furniture	50 000	20 000	15 000	15 000
Operational Capex New Operational Capex NEWTOWN F City Wide	4126	Computer Equipment		12 000	5 000	5 000	2 000
Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward	2503	Community Assets	Sport and Recreation Facilities Outdoor Facilities	25 000	15 000		10 000
Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT.1 B City Wide	4090	Community Assets	Community Facilities Public Open Space	60 000	30 000	20 000	10 000
Randburg CBD regeneration Renewal Precinct Redevelopment FERNDAL E B Regional	2224	Roads Infrastructure	Roads	21 000	20 000	1 000	
Regeneration of Lenasia CBD and Anchorville Industrial Hub – Region G	22515	Community Assets	Community Facilities Public Ablution Facilities	35 000	10 000	25 000	

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Revitalisation of Pageview and Vrededorp	6380	Community Assets	Community Facilities Public Open Space	15 000		15 000	
Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C	22119	Roads Infrastructure	Road Structures	40 000	15 000	25 000	
Sub Total					230 000	202 000	67 000
Johannesburg Property Company							
Computer Equipment - New Computer Upgrades	2669	Computer Equipment		27 500	7 500	20 000	
Erf 43-46 Victoria Ext 3(Paterson Park Node) VICTORIA EXT.3 E Regional	4142	Investment Properties	Revenue Generating Improved Property	2 158	2 158		
Marlboro Station Project Land Preparation	6309			5 000	5 000		
Metromall Taxi Rank Shop Revitalisation and Waste Management Area Redesign	6358	Community Assets	Community Facilities Taxi Ranks/Bus Terminals	6 000	6 000		
Office Space Optimisation Program New Precinct Redevelopment JOHANNESBURG F City Wide	4184	Other Assets	Operational Buildings Municipal Offices	20 000	20 000		
Park Central Facility Upgrade and Packaging Renewal Building Alterations JOHANNESBURG F Ward	2282	Community Assets	Community Facilities Taxi Ranks/Bus Terminals	5 000		5 000	
Revamping of the Informal Trading Stalls within the Inner City Renewal Operational Capex JOHANNESBURG F Ward	2284	Community Assets	Community Facilities Stalls	15 000		15 000	
Site Development Projects New Land Preparation JOHANNESBURG F City Wide	3944	Storm water Infrastructure	Attenuation	36 000	6 000	30 000	
Sub Total					46 658	70 000	
Metropolitan Trading Company							
Data Containerization for Core Network	23662	Other Assets	Operational Buildings Capital Spares	15 000	15 000		
IT Equipment	23663	Computer Equipment		3 500	3 500		
Network Equipment Upgrade	23659	Computer Equipment		15 000	15 000		

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Sub Total					33 500		
Joburg Market							
Upgrades to the Main Building (Mandela Market. Cold Rooms ,Offices & Food Courtyard)	2598	Other Assets	Operational Buildings Yards	165 000	45 000	50 000	70 000
Alternative Energy Systems	22547	Machinery and Equipment		42 000	15 000	12 000	15 000
Office equipment New/Renewal New Office Equipment	3351	Sanitation Infrastructure	Waste Water Treatment Works	8 500	3 500	2 500	2 500
Operational Capital - Cleaning in-sourcing	23378	Furniture and Office Equipment		12 000	10 000	1 000	1 000
Operational Capital: Computer Software New Computer Software CITY DEEP EXT.22 F Regional	3334	Computer Equipment		1 000	1 000		
upgrade of Market Facilities Cooling of the Halls	3353	Community Assets	Sport and Recreation Facilities Outdoor Facilities	12 000	5 000	2 000	5 000
Sub Total					79 500	67 500	93 500
JOSHCO							
38 Rissik Street (NBS) Inner City Building Conversion	22470	Other Assets	Housing Social Housing	75 150	1 500	5 700	67 950
Abel Road Inner City Building Conversion Region F	22297	Other Assets	Housing Social Housing	24 500	24 500		
Auckland Park Social Housing Project Region B.	4134	Other Assets	Housing Social Housing	20 000			20 000
Booyens Street Inner City Conversion	22468	Other Assets	Housing Social Housing	39 000	2 000	5 000	32 000
Casamia Inner City Building Upgrade Region F	4046	Other Assets	Housing Social Housing	73 953	2 500	48 453	23 000
Devland Golden Highway Social Housing Project Region D	3885	Other Assets	Housing Social Housing	108 142	80 000	28 142	
Inner City Buildings Acquisitions	2419	Other Assets	Housing Capital Spares	48 000	32 000	11 000	5 000
Lufhereng Social Housing Project Region D	2323	Other Assets	Housing Social Housing	159 439	76 001	83 438	
Marlboro Social Housing Project Region E	3535	Other Assets	Housing Social Housing	62 537	1 000	1 537	60 000
Nancefield Social Housing Project Region D	2359	Other Assets	Housing Social Housing	190 000	50 000	70 000	70 000

Project Name	Project Number	Asset Class	Asset Sub-Class	Total Estimated Project Cost R 000	Budget 2021/22 R 000	Budget 2022/23 R 000	Budget 2023/24 R 000
Princess Plots Social Housing Project Region C	3794	Other Assets	Housing Social Housing	146 505	52 900	66 555	27 050
Randburg Selkirk Social Housing Project Region B	2353	Other Assets	Housing Social Housing	189 900	58 000	61 900	70 000
Roodepoort Social Housing Upgrade Region C	4041	Other Assets	Housing Social Housing	4 655	4 655		
Tum-Key 1: Region A	23366	Other Assets	Housing Social Housing	203 152	75 500	65 000	62 652
Tum-Key 1: Region B	23367	Other Assets	Housing Social Housing	204 575	75 000	70 000	59 575
Tum-Key 3: Region D	23368	Other Assets	Housing Social Housing	211 896	72 500	79 396	60 000
Tum-Key 4: Region G	23369	Other Assets	Housing Social Housing	147 950	40 000		107 950
Sub Total					648 056	596 121	665 177
Joburg City Theatres							
Promusica Theatre - Information Technology New Computer Hardware & Software FLORIDA PARK EXT.9 C City Wide	3842	Intangible Assets	Licences and Rights Computer Software and Applications	3 104	955	1 051	1 098
Promusica Theatre - Upgrading of technical equipment (sound and lighting) Renewal Theatre redevelopment FLORIDA PARK EXT.9 C Regional	2281	Machinery and Equipment		1 722	530	583	609
Joburg Theatre - Building Renovations and upgrades New Building Alterations JOHANNESBURG F Ward	2806	Community Assets	Community Facilities Theatres	3 104	955	1 051	1 098
Joburg Theatre - Technical Equipment New Capex JOHANNESBURG F Regional	4049	Machinery and Equipment		3 104	955	1 051	1 098
Joburg Theatre - Upgrade of stage machinery Renewal Plant and Equipment JOHANNESBURG F Ward	3109	Machinery and Equipment		18 030	5 748	6 006	6 276
Promusica Theatre - Building renovations and upgrades Renewal Building Alterations FLORIDA PARK EXT.9 C Regional	3841	Community Assets	Community Facilities Theatres	1 351	416	457	478
Soweto Theatre - Building Renovations and upgrades JABULANI D	3840	Community Assets	Community Facilities Theatres	4 097	1 261	1 387	1 449
Soweto Theatre - Upgrading of Technical Equipment Renewal Building Alterations JABULANI D City Wide	3710	Machinery and Equipment		3 079	948	1 042	1 089
Sub Total					11 767	12 627	13 195
Grand Total					8 192 229	8 599 769	8 873 035