

Appendix 7 : Operating Expenditure per Category and per Expenditure Item

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
1	Employee Related Costs	248 691 025	283 808 518	272 533 675	290 454 558	309 043 649	329 131 487
2	Acting Allowance	1 099 402	770 300	915 560	0	0	0
3	Actuarial Gains: Post Employee Benefits: Medical Aid	-14 732 271	-11 165 300	0	0	0	0
4	Additional Shift Allowance: Temporary Staff	48 506	0	2 640	4 382	4 663	4 966
5	Bonuses	11 601 235	13 949 600	11 905 227	13 131 805	13 972 241	14 880 436
6	Bonuses: FMG	0	74 335	0	0	0	0
7	Bonuses: PMU	111 531	178 332	86 834	92 568	98 492	104 894
8	Cellphone Allowance	0	2 600	0	0	0	0
9	Council Contributions: Medical Aid	12 054 980	15 163 348	12 512 928	15 757 595	16 766 081	17 855 876
10	Council Contributions: Medical Aid: PMU	78 456	34 024	92 380	91 552	97 411	103 743
11	Council Contributions: Pension Fund	24 678 915	30 504 000	25 739 462	28 178 831	29 982 276	31 931 124
12	Council Contributions: Pension Fund: PMU	156 911	12 744	186 829	199 164	211 910	225 685
13	Council Contributions: Pension Fund: Temporary Staff	433 352	174 900	156 374	259 581	276 194	294 147
14	Fire Fighting Additional Allowance	1 009 136	174 000	1 163 481	1 234 453	1 313 458	1 398 833
15	Group Life Insurance	3 488 564	4 633 493	3 674 534	4 040 022	4 298 584	4 577 991
16	Group Life Insurance: PMU	32 038	33 400	27 090	28 879	30 727	32 724
17	Housing Subsidy	2 738 011	4 103 200	2 845 517	2 993 646	3 185 239	3 392 280
18	Housing Subsidy: PMU	6 816	13 293	11 574	11 574	12 315	13 115
19	Industrial Council Levy	77 520	104 700	81 287	85 546	91 021	96 937
20	Leave Provision	3 644 547	3 274 147	3 274 147	3 473 870	3 696 198	3 936 450
21	Night Shift Allowance	3 910 245	4 299 900	3 776 732	4 592 160	4 886 058	5 203 652
22	Overtime	0	20 000	0	0	0	0
23	Overtime: Nightshift	6 597	1 700	0	2 800 000	2 979 200	3 172 848
24	Overtime: Nightshift: Temporary Staff	22 486	0	1 135	0	0	0
25	Overtime: Non-Structured	12 926 211	7 857 490	9 159 189	3 700 000	3 936 800	4 192 692
26	Overtime: Non-Structured: Temporary Staff	1 519 331	285 360	393 482	0	0	0
27	Overtime: Structured: Temporary Staff	13 901	7 420	181 589	0	0	0

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
28	Provision: Long Service Awards	1 300 212	1 126 000	2 586 000	2 743 746	2 919 346	3 109 103
29	Provision: Post Employee Benefits: Medical Aid	3 024 000	4 063 900	11 123 000	11 801 503	12 556 799	13 372 991
30	Salaries	130 440 412	173 098 700	142 829 104	157 762 754	167 859 570	178 770 442
31	Salaries: EPWP	1 497 000	1 254 000	1 254 000	1 118 000	1 189 552	1 266 873
32	Salaries: FMG	5 679	4 700	7 287	7 287	7 753	8 257
33	Salaries: Library Grant	8 866 930	1 300	2 021 300	0	0	0
34	Salaries: PMU	871 728	897 799	1 037 940	1 106 466	1 177 280	1 253 803
35	Salaries: Temporary Staff	10 128 483	3 423 400	8 335 493	13 815 497	14 699 688	15 655 168
36	Salaries: Volunteers	980 402	700 000	700 000	1 162 000	1 236 368	1 316 732
37	Scarcity Allowance	1 591 645	1 478 300	1 467 854	1 353 549	1 440 176	1 533 788
38	Scarcity Allowance: PMU	54 336	6 187	100 355	106 980	113 826	121 225
39	SM: Acting Allowance	0	40 000	0	0	0	0
40	SM: Cellphone Allowance	174 236	266 118	30 400	22 800	24 259	25 836
41	SM: Council Contributions: Medical Aid	209 726	219 000	189 909	139 470	148 396	158 042
42	SM: Council Contributions: Pension Fund	759 534	676 500	560 974	368 986	392 601	418 121
43	SM: Group Life Insurance	156 862	147 500	135 345	73 512	78 217	83 301
44	SM: Housing Subsidy	72 000	72 000	72 000	72 000	76 608	81 588
45	SM: Leave Provision	369 554	237 782	237 782	252 287	268 433	285 881
46	SM: Performance Bonuses	704 943	121 100	55 000	702 400	747 354	795 932
47	SM: Salaries	6 543 714	6 259 761	8 178 055	5 155 158	5 485 088	5 841 619
48	SM: Salaries: Temporary Staff	61 312	0	0	0	0	0
49	SM: Scarcity Allowance	734 452	1 194 218	0	0	0	0
50	SM: Travel Allowance	929 728	949 700	850 285	574 128	610 872	650 579
51	SM: UIF	14 575	12 600	12 346	7 139	7 595	8 089
52	Standby Allowance	4 603 297	3 834 000	5 151 345	2 062 000	2 193 968	2 336 576
53	Travel Allowance	7 390 934	7 279 500	7 212 179	7 009 851	7 458 481	7 943 282
54	Travelling Allowance: PMU	129 540	41 316	141 316	141 316	150 360	160 134
55	UIF	1 132 364	1 453 000	1 130 865	1 235 967	1 315 069	1 400 548

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
56	UIF: FMG	860 112	437 300	832 713	832 713	886 007	943 597
57	UIF: PMU	3 272	5 355	3 569	3 569	3 798	4 045
58	UIF: Temporary Staff	153 026	0	88 716	147 269	156 694	166 879
59	Uniform Allowance	600	496	552	586	623	664
60	Remuneration of Councillors	8 108 340	10 023 084	9 964 738	10 373 292	10 829 717	11 317 054
61	Basic Salaries	5 985 545	7 542 800	7 767 728	8 086 205	8 441 998	8 821 888
62	Cellphone Allowance	692 091	731 900	729 989	759 919	793 355	829 056
63	Council Contributions: Medical Aid	51 667	44 900	95 759	99 685	104 071	108 754
64	Council Contributions: Pension	348 925	400 500	397 829	414 140	432 362	451 818
65	Travel Allowance	1 030 112	1 302 984	973 433	1 013 344	1 057 931	1 105 538
66	Debt Impairment	122 473 903	182 869 950	137 177 640	131 220 351	139 336 560	148 648 986
67	Bad Debt Provision: Electricity	6 097 166	3 728 066	15 080 000	15 556 050	17 825 715	20 426 490
68	Bad Debt Provision: Housing Rentals	1 128 219	-628 950	500 000	475 200	498 600	523 800
69	Bad Debt Provision: Property Rates	9 124 448	35 423 636	22 940 000	21 909 600	23 311 800	24 827 085
70	Bad Debt Provision: Refuse Removal	9 029 621	10 700 222	2 690 000	2 544 570	2 682 000	2 829 600
71	Bad Debt Provision: Sanitation	7 982 993	13 675 449	2 850 000	2 693 700	2 839 140	2 995 344
72	Bad Debt Provision: Traffic Fines	85 733 024	104 108 518	86 417 640	81 000 000	85 500 000	90 000 000
73	Bad Debt Provision: Water	-44 153 319	15 863 009	6 700 000	7 041 231	6 679 305	7 046 667
74	Bad Debt Written-Off	47 531 752	0	0	0	0	0
75	Depreciation & Asset Impairment	35 062 756	30 591 378	41 397 686	45 670 094	47 670 094	49 670 094
76	Depreciation	35 062 756	30 591 378	41 397 686	44 170 094	44 170 094	44 170 094
77	Unallocated Depreciation	0	0	0	1 500 000	3 500 000	5 500 000
78	Finance Charges	29 451 663	34 041 114	23 031 743	26 689 382	27 832 950	29 053 968
79	Fuel Management Rental Fee	3 923	0	0	0	0	0
80	Interest - Annuity Loans	18 031 498	23 659 665	22 332 541	25 990 180	27 133 748	28 354 766
81	Interest Costs - Ex Gratia Pensioners	6 918	9 090 657	0	0	0	0
82	Interest Costs - Finance Leases	557 382	0	557 382	557 382	557 382	557 382
83	Interest Costs - Landfill Provision	1 155 834	0	0	0	0	0

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
84	Interest Costs - Long Service Awards	1 187 988	1 284 175	0	0	0	0
85	Interest Costs - Nedfleet	30 287	0	30 287	30 287	30 287	30 287
86	Interest Costs - Operating Leases	111 533	0	111 533	111 533	111 533	111 533
87	Interest Costs - PRMA	8 366 300	6 617	0	0	0	0
88	Bulk Purchases	188 257 343	206 632 034	196 600 000	229 094 800	263 873 674	306 843 188
89	Eskom Bulk Purchases	188 257 343	206 632 034	196 600 000	229 094 800	263 873 674	306 843 188
90	Other Materials	41 555 856	46 405 474	36 083 899	42 505 088	29 393 277	30 718 866
91	Air Pollution Control	0	6 000	0	0	0	0
92	Bulk Purchases - Refuse Drums	0	69 996	0	0	0	0
93	Chemical Supplies	7 195 377	5 650 000	7 100 000	6 058 634	6 815 963	7 122 681
94	Consumables	94 426	194 220	130 706	126 268	142 202	148 750
95	Disaster Assistance/Donations	1 108 318	318 000	554 394	535 571	602 518	629 631
96	ESKOM Charges (Direct)	2 366 374	3 094 181	2 679 673	2 588 693	2 912 279	3 043 332
97	Fuel and Oil	10 226 739	9 125 936	8 717 591	8 604 367	9 648 942	10 083 639
98	Fuel and Oil: Small Plant	97 018	1 890 571	979 330	946 080	1 064 340	1 112 235
99	Fuel Management Rental Fee	97 396	270 010	92 565	89 422	100 600	105 127
100	Hakea Eradication	0	475 830	320 000	309 135	347 777	363 427
101	Hire Charges	0	12 800	0	0	0	0
102	Pest Control	40 070	54 000	10 000	9 660	10 868	11 357
103	Printing and Stationery	0	0	2 000	2 860	3 218	3 362
104	Protective Clothing	1 217 232	2 551 768	1 831 060	1 793 726	2 015 632	2 107 255
105	Removal of Bees	0	9 996	4 998	4 828	5 432	5 676
106	Sewerage: Infrastructure	3 816	0	0	0	0	0
107	Stationery Costs	8 427 056	454 738	519 865	504 304	566 893	593 333
108	Ward Committee/Council Support	0	4 500	0	10 394	11 872	12 584
109	Materials Stores	4 591 258	4 156 028	3 197 528	3 425 469	3 774 540	3 944 616
110	Grant - WCPA (Vision459)	5 439 520	0	176 000	3 991 000	0	0
111	Grant - WCPA (Bloemfontein)	0	4 000 000	2 839 477	1 100 000	0	0

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
112	Grant - WCPA (Happy Valley 95)	0	2 400 000	448 720	1 509 000	0	0
113	Grant - WCPA (Ethembeni 180)	0	2 400 000	431 887	3 742 320	0	0
114	Grant - WCPA (Hlalani 273)	0	4 000 000	1 994 627	1 509 000	0	0
115	Grant - WCPA	0	4 000 000	2 792 716	4 426 400	0	0
116	Fuel Management Rental Small Plant	1 430	65 000	1 500	1 449	1 630	1 704
117	Firebelt Plot Clearing	58 095	36 000	136 000	131 383	147 805	154 457
118	Materials Stores: New Connections	591 731	1 165 900	1 123 262	1 085 125	1 220 766	1 275 700
119	Contracted Services	184 824 416	158 164 054	170 947 768	128 905 659	181 143 011	172 791 562
120	Catering Services	280 205	0	0	41 760	47 700	50 562
121	Commission: Third Party Vendors	1 176 734	1 260 000	850 000	821 141	923 783	965 354
122	Consultants: Community Services	178 765	1 462 820	637 820	677 204	739 304	772 573
123	Consultants: Corporate Services	863 041	238 000	159 000	97 440	108 300	111 798
124	Consultants: Electrical Services	455 349	240 000	118 000	113 994	128 243	134 014
125	Consultants: Engineering Services	2 505 132	2 700 000	750 000	1 670 400	1 766 448	1 845 938
126	Consultants: Financial Services	5 517 341	1 830 760	2 935 292	2 835 633	3 190 087	3 333 641
127	Consultants: Forensic Investigations	0	0	600 000	579 629	652 082	681 426
128	Consultants: Internal Audit	243 214	2 125 000	500 000	483 024	543 402	567 855
129	Consultants: Legal Services	4 224 033	4 662 000	4 627 000	4 469 904	5 105 709	5 412 052
130	Consultants: Other	0	123 000	81 500	19 321	21 736	22 714
131	Consultants: Planning and Economic Development Services	2 556 133	870 000	729 565	2 879 888	4 329 874	4 658 218
132	Consultants: Revenue Collection Fees	5 709 864	3 915 000	4 200 000	4 057 402	4 564 577	4 769 983
133	Consultants: Revenue Enhancement	0	0	500 000	483 024	543 402	567 855
134	Consultants: Risk Management Services	92 612	175 200	175 200	169 252	190 408	198 976
135	Consultants: Valuation Rolls	354 489	377 000	527 000	1 447 680	560 000	580 000
136	Contractors: Alien Vegetation Clearing	710 178	250 000	150 000	185 600	208 800	218 196
137	Contractors: Communication Services	54 478	220 000	110 000	212 531	239 097	249 856
138	Contractors: Electricity Support Services	1 106 291	2 862 000	841 000	812 446	914 002	955 132
139	Contractors: Grass Cutting Services	79 261	1 714 996	2 441 998	2 423 848	2 569 001	2 684 580

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
140	Contractors: Hygiene Services	89 396	161 400	122 400	257 444	289 625	302 658
141	Contractors: Illegal Land Invasions	3 984 673	3 000 000	1 600 000	1 113 600	1 162 598	1 214 915
142	Contractors: IT Support Services	627 844	1 030 000	700 000	676 234	760 763	794 997
143	Contractors: Maintenance Vehicles	3 410 816	3 360 708	3 331 948	3 233 671	3 629 099	3 792 703
144	Contractors: Other	2 918 042	5 121 897	1 285 588	1 225 034	1 378 163	1 440 180
145	Contractors: Recycling	0	480 000	240 000	742 400	775 066	809 944
146	Contractors: Removal of Trees	661 900	750 000	600 000	579 629	652 082	681 426
147	Contractors: Repair and Maintenance of PPE	23 027 510	33 235 414	28 914 763	29 145 742	32 421 042	33 895 624
148	Contractors: Roads and Stormwater Projects	22 386 608	21 500 000	9 080 000	8 771 716	9 868 180	10 312 248
149	Contractors: Safety Support Services	1 181 400	1 329 996	629 996	1 113 600	1 162 598	1 214 915
150	Contractors: Security Services	9 045 766	8 038 400	14 338 400	13 851 583	15 583 030	16 284 267
151	Contractors: Sewerage Projects	4 890 329	1 360 000	1 355 000	840 030	877 383	916 865
152	Contractors: Street Cleaning Services	3 713 653	1 000 032	1 000 032	966 079	1 086 839	1 135 747
153	Contractors: Traffic Fines Collected	2 153 560	3 000 000	1 979 225	1 912 026	2 151 030	2 247 826
154	Contractors: Water Projects	4 229 693	5 600 000	5 650 000	5 893 218	6 344 231	6 629 722
155	Contractors: Water Support Services	1 191 442	780 000	5 000 000	4 820 441	5 422 996	5 667 031
156	Contractors: Water Telemetry Services	1 890 706	1 596 686	1 636 686	1 581 117	1 778 757	1 858 801
157	Forensic investigations	422 967	500 000	0	0	0	0
158	Fuel Management Rental Fee	28 684	18 750	20 477	19 782	21 965	22 954
159	GIS Outsourced Services	0	0	0	278 400	313 200	327 294
160	Housing Rectification	1 459 825	1 870 000	925 000	974 400	1 017 274	1 063 051
161	Housing Top Structures	54 804 410	28 185 000	56 700 819	16 170 680	58 223 000	44 110 000
162	Housing: Hornlee Infill Planning	0	0	0	212 000	0	0
163	Housing: Karatara Planning	0	0	0	728 000	0	0
164	Housing: Rheenendal Planning	0	0	0	414 000	0	0
165	Maintenance of Informal Settlements	1 047 232	1 452 000	526 000	278 400	290 650	303 729
166	Pauper Burials	10 017	180 000	180 000	173 889	195 625	204 428
167	Prepaid Electricity Commission	6 816 056	5 150 000	5 150 000	4 975 147	5 597 041	5 848 907

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
168	Provision of Wendy Houses	193 174	500 000	917 500	0	0	0
169	Relocation of Electrical Poles	490 909	630 000	490 000	0	0	0
170	Retaining Walls and Wheelchair Ramps	1 255 477	1 320 000	660 000	556 800	581 299	607 458
171	Sundry Expenditure	280 364	0	0	208 800	206 600	223 647
172	Temporary Toilets	1 004 944	500 000	1 000 000	1 262 544	1 318 096	1 377 410
173	Title Deed Transfers: Housing Projects	864 391	840 000	5 508 089	37 211	38 848	40 597
174	Translating Costs	11 220	32 445	11 845	11 443	13 070	13 855
175	Transport Costs: Bulk Waste	542 155	400 000	400 000	386 419	434 722	454 284
176	Transportation: Other	10 675	45 000	20 000	19 321	21 736	22 714
177	Transportation: Public Participation	14 200	93 300	2 000	121 134	138 364	146 666
178	Contractors: Festivals and Events	224 421	77 250	38 625	37 407	42 083	43 976
179	Consultants: IDP/PMS	94 887	0	0	0	0	0
180	Commission: Actioneers	110 883	0	0	0	0	0
181	Consultants: Housing Services	1 884 438	0	0	0	0	0
182	Contractors: Chipping Services	243 311	0	0	0	0	0
183	Contractors: Maintenance of Unspecified Assets	1 499 318	0	0	0	0	0
184	Land Surveyors Costs	0	0	0	835 200	0	0
185	Transfers and Subsidies	2 412 111	8 409 148	6 920 540	3 394 842	2 155 335	2 258 180
186	Community Based Initiatives	793 858	380 276	0	0	0	0
187	Grant - National Government	0	371 986	710 000	710 000	881 000	931 000
188	Grant - WCPA (Disaster)	417 000	0	0	0	0	0
189	Mayoral Bursary Fund	-102 600	515 000	515 000	536 115	559 704	584 891
190	Mayoral Fund Donations	7 000	0	0	0	0	0
191	Social Relief COVID-19	550 000	0	0	0	0	0
192	Youth and Gender Development	203 529	100 000	0	100 000	100 000	100 000
193	Grants-in-Aid: LIRA	44 324	47 586	46 540	48 448	50 580	52 856
194	Grants-in-Aid: Animal Welfare	500 000	257 500	257 500	268 058	279 852	292 445
195	Grants-in-Aid: Donations	-11 000	1 545 000	200 000	208 200	217 361	227 142

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
196	Grants-in-Aid: Social Relief	0	51 500	51 500	53 612	55 970	58 489
197	Grants-in-Aid: Sedge Isle Conservancy	10 000	10 300	10 000	10 410	10 868	11 357
198	Grant - WCPA (FMCBG)	0	400 000	400 000	250 000	0	0
199	Tourism	0	4 730 000	4 730 000	1 210 000	0	0
200	Other Expenditure	51 159 698	74 452 663	57 152 500	57 856 255	64 672 057	67 960 562
201	Advertising Costs	1 061 079	1 567 000	1 461 250	1 557 211	1 746 821	1 819 575
202	Alien Vegetation Eradication	492 500	900 000	500 000	483 024	543 402	567 855
203	Audit Committee Remuneration	366 672	385 000	385 000	371 928	418 420	437 248
204	Bank Charges	1 550 138	1 613 882	1 550 000	1 497 374	1 684 546	1 760 351
205	Cash-in-Transit Services	1 226 965	1 444 200	1 504 200	1 453 129	1 634 771	1 708 335
206	Consultants: Asset Management Fees	552 719	0	597 548	577 260	649 418	678 641
207	Consultants: Environmental Management	0	0	1 300 000	1 255 862	1 412 845	1 476 423
208	Consultants: Financial Services	0	0	133 589	129 053	145 185	151 718
209	Consultants: Slippery Soil Geotech Report	0	0	300 000	0	0	0
210	Contractors: Other	103 667	0	0	0	0	0
211	Copyright Fees	0	15 400	60 364	69 600	78 300	81 824
212	Courier Services	101 499	132 840	38 000	37 646	42 872	45 317
213	COVID-19 Expenditure	0	0	66 000	0	0	0
214	Deeds Search Fees	1 060	31 500	3 500	3 381	3 530	3 689
215	Disaster Support	-841 766	1 000 000	778 098	751 680	845 640	883 694
216	Dumping Costs: Bulk Waste	1 872 775	1 670 000	2 410 000	2 328 352	2 759 900	3 035 890
217	External Audit Fees	5 446 734	4 171 000	4 389 000	4 402 385	4 952 683	5 175 553
218	Fuel Management Rental Fee	0	1 200 000	600 000	579 629	652 082	681 426
219	Hire Charges: Containers	0	69 996	65 000	62 793	70 642	73 821
220	Hire Charges: Halls	10 449	38 700	19 350	32 294	36 888	39 101
221	Hire Charges: Tracker Equipment	0	1 164 000	582 000	562 240	632 520	660 983
222	Hire Charges: Vehicles and Equipment	3 086 895	11 719 000	6 093 712	5 553 575	6 172 603	6 450 371
223	Ignite Support Services	58 196	57 600	57 600	55 644	62 600	65 417

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
224	Insurance: Broker Fees	1 091 130	1 224 593	1 224 593	1 242 130	1 399 473	1 464 514
225	Insurance: Excess and Other Claims	3 435 570	3 819 626	3 462 789	3 637 180	4 038 523	4 221 914
226	IT Software and Licences	7 562 937	5 121 155	5 152 755	5 734 719	5 995 680	6 266 991
227	IT Support Services	966 406	547 000	1 047 000	1 011 452	1 137 884	1 189 089
228	Legal Services	0	172 000	172 000	166 160	189 795	201 183
229	Office Rentals	5 440 040	6 183 038	5 733 000	5 538 353	6 326 136	6 705 704
230	Operating Leases: Machinery & Equipment	2 814 293	4 054 971	3 946 971	4 203 788	4 772 783	5 030 807
231	Printing and Stationery	213 050	386 460	352 900	340 918	383 825	401 386
232	Protective Clothing	65 670	313 000	306 000	295 611	332 562	347 527
233	Provision: Landfill Site Rehabilitation	-962 294	13 710 866	500 000	950 000	991 800	1 036 431
234	Recruitment Expenses	32 521	50 000	50 000	143 840	160 000	165 000
235	Signage Costs	132 582	140 223	140 000	77 284	86 944	90 857
236	Skills Development Levies	1 833 865	2 500 000	2 300 000	2 221 910	2 537 958	2 690 235
237	Staff Relocation Expenditure	144 978	0	0	153 120	170 000	175 000
238	Staff Study Bursaries	232 393	0	0	278 400	320 000	340 000
239	Subscriptions: Newspapers	18 439	6 250	1 024	989	1 113	1 163
240	Subscriptions: Other	5 754	0	0	1 763	2 014	2 135
241	Subscriptions: Professional Bodies	6 479 224	10 000	2 913 400	2 814 484	3 166 878	3 309 967
242	Sundry Expenditure	292 466	1 002 084	614 440	600 063	675 085	711 642
243	Traffic Signs	125 823	200 400	150 000	144 907	163 021	170 357
244	Training Costs	322 301	1 800 000	1 400 000	1 392 000	1 453 248	1 518 644
245	Transport Costs: Bulk Waste	1 313 043	800 000	1 000 000	966 048	1 145 100	1 259 610
246	Travelling and Subsistence Costs	1 423 220	98 661	81 331	355 797	399 351	416 001
247	Tribunal Committee Costs	225 000	270 000	300 000	278 400	300 000	300 000
248	Valuation Appral Board Expenditure	28 380	0	50 000	48 302	54 340	56 786
249	Vehicle Licence Registration Fees	660 956	1 287 694	794 586	767 608	863 282	902 138
250	Ward Committee Stipends	558 000	720 000	525 500	612 480	660 000	660 000
251	Water Levies: Gouritz CMA	344 169	1 214 524	400 000	386 419	434 722	454 284

Row Number	Expenditure Category and Expenditure Item Description	Audited Outcome 2019/2020	Original Budget 2020/2021	Revised Adjustments Budget 2020/2021	Tabled Budget 2021/2022	Indicative Budget 2022/2023	Indicative Budget 2023/2024
Column Reference	A	B	C	D	E	F	G
252	Water Levies: Water Research Fund	0	390 000	390 000	376 759	423 854	442 927
253	WCA Costs	0	1 100 000	1 100 000	1 206 400	1 378 000	1 460 680
254	Website Support Services	0	150 000	150 000	144 907	163 021	170 357
255	Entertainment Expenditure	3 499	0	0	0	0	0
256	Contractors: Environmental Management	15 672	0	0	0	0	0
257	Transport: Events	26 700	0	0	0	0	0
258	Electricity Compliance Certificates	1 224 329	0	0	0	0	0
259	Loss on Disposal of PPE	10 998 458	50 000	0	0	0	0
260	Inventory Shortages	7 639 755	50 000	0	0	0	0
261	Loss on Disposal of PPE	3 358 703	0	0	0	0	0
262	Total Operating Expenditure	922 995 569	1 035 447 417	951 810 189	966 164 320	1 075 950 324	1 148 393 948