

BA-PHALABORWA MUNICIPALITY



"Home of Marula and Wildlife Tourism"

ANNUAL BUDGET
2022/23 MTREF

Vision

"Provision of quality services for community well-being and tourism development"



Mission

- to provide democratic and accountable government for local communities;
- to ensure the provision of services to communities in a sustainable manner;
- to promote social and economic development;
- to promote a safe and healthy environment; and
- to encourage the involvement of communities and community organisations in the matters of local government.

Values

- Efficiency and effectiveness
 - Accountability
- Innovation and creativity
- Professionalism & hospitality
- Transparency and fairness
 - Continuous learning
- Conservation conscious

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ABBREVIATIONS/ACCRONYMS

| | |
|-------|---|
| CFO | Chief Financial Officer |
| CPIX | Consumer Price Index |
| DoRA | Division of Revenue Act |
| DPLG | Department of Provincial and Local Government |
| DLGH | Department of Local Government and Housing |
| EXCO | Executive Committee |
| GRAP | Generally Recognised Accounting Practice |
| IDP | Integrated Development Plan |
| MFMA | Municipal Finance Management Act |
| MIG | Municipal Infrastructure Grant |
| MPRA | Municipal Property Rates Act |
| MTREF | Medium Term Revenue and Expenditure Framework |
| NERSA | National Electricity Regulation of South Africa |
| NT | National Treasury |
| PMS | Performance Management System |
| PPP | Public-Private Partnerships |
| SALGA | South African Local Government Association |
| SDBIP | Service Delivery Budget and Implementation Plan |

PART ONE

ANNUAL BUDGET

1. MAYOR'S REPORT

BA- PHALABORWA LOCAL MUNICIPALITY'S BUDGET SPEECH FOR 2022/23

Delivered by Mayor, Cllr. MM. Malatji

On Wednesday, 26th MAY 2022

Honourable Speaker, Cllr. NO Mabunda, Chief Whip of Council, Cllr. D Rapatsa, Chairperson of MPAC, Cllr. MP Mkhari, Members of the Executive Committee.

Leaders of Opposition Parties, Traditional Leaders, Fellow Cllrs, Community at large, Distinguished Guests, Members of the Media, Ladies and Gentlemen,

Good Morning,

In terms of MFMA Sec 16.

(1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

17. (1) An annual budget of a municipality must be a schedule in the prescribed format—

(a) setting out realistically anticipated revenue for the budget year from each revenue source;

(b) appropriating expenditure for the budget year under the different votes of the municipality;

(c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;

(d) setting out—

(i) estimated revenue and expenditure by vote for the current year; and

(ii) And actual revenue and expenditure by vote for the financial year preceding the current year

Honourable Speaker, the main risks to the economic outlook are slowdown in economic growth and the evolution of COVID-19 and slow progress in vaccine rollout reinforces uncertainty and poses risks to economic recovery.

Rising unemployment and income losses have entrenched existing inequalities and GDP is only expected to recover to pre-pandemic levels in late 2023.

Electricity supply constraints, which could worsen over the short term, are also a drag on economic growth.

These economic challenges are continuing to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is advised for revenue projections.

Honourable Speaker, to maximise the value of spending, as government we need to contain costs, more especially consumption related spending, exercise prudent and compliant financial management, and eradicate wasteful treatment of municipal funds and resources.

We need to continue with the implementation of revenue enhancement strategy and financial recovery plan as approved by council in order to deal with unfunded budget issues facing our municipality.

Although the municipality is facing challenges in terms of non-payment of services to maximise revenue, the municipality continues to prioritise service delivery programmes in line with National Government priorities.

The 2022/23 total projected revenue is estimated at **R670,1** million. The amount includes own generated revenue which totals to **R431.8** million for all municipal service charges and the total transfers and subsidies amounts to **R238.3 million** as per Division Of Revenue Act.

Total expenditure budget for 2022/23 amounts to **R672.6 million**. This total budget comprises of operational expenditure budget of **R627** million and capital budget of **R44.9** million.

- The budgeted allocation for employee related costs for 2022/23 financial year amounts to **R185.5 million** which equals to 29% of the total operating expenditure. The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 has been taken into consideration and the budget will be able to cater the current personel in the orgonogram.
- The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). For the 2022/23 financial year the remuneration will amount to **R19.1 million**, which is equal to 3% of the total operating expenditure.
- The provision of debt impairment is determined based on a current collection rate and the Debt Write-off Policy of the municipality. For the 2022/23 financial year this amount is estimated at **R42.3 million** and of which is 6.7% of the total operating expenditure.
- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard is estimated at **R75.2 million** for the 2022/23 financial year and equals to 12% of the total operating expenditure.
- Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses and are equals to 18.4% of the total operating expenditure.

- The finance charges for 2022/23 financial year is estimated at **R2.5 million** which constitute 0.4% of the total operating expenditure.
- Other expenditure comprises of various line items relating to the daily operations of the municipality, for 2022/23 financial year is estimated at **R83 million** which equates to 13.4% of total operational budget.

Honourable Speaker, the total capital budget for 2022/23 financial year will be **R44.9 million**, **R2,5 million** will be funded from internally generated revenue, while the **R42.4 million** will be funded from Grants as per the Division Of Revenue Act.

Tariffs

Honourable Speaker, it is envisaged that the proposed tariffs will allow the municipality to generate revenue to sustain the municipal operations. The 2022/23 tariffs have been reviewed in line with the affordability level of our community.

Electricity tariff increases is governed by NERSA; the annexure of tariff book is attached on the budget document to highlight the categories of increases.

In conclusion

I wish to appreciate all our community members including business people who are paying for municipal services and also would like to urge every community member who receives municipal services to always pay for services rendered in order to afford continuity.

I thank you.

2. **ANNUAL BUDGET RESOLUTIONS**

The Council of Ba-Phalaborwa Local Municipality in its seating on the 26th of May 2022 resolved as follows with regard to the annual Budget for 2022/23 Medium-Term Revenue and Expenditure Framework:

2.1. **ANNUAL BUDGET FOR 2022/23 MTREF**

Council resolved that the annual budget and MTREF and its supporting tables of the Ba-Phalaborwa municipality for the financial year 2022/23; be approved as set out in the following tables:

| | |
|----------------|--|
| Table MBRR A1 | Budget Summary |
| Table MBRR A2 | Revenue and expenditure by functional classification |
| Table MBRR A3 | Budgeted financial performance (Revenue and Expenditure by Municipal Vote) |
| Table MBRR A4 | Budgeted financial performance (Revenue and Expenditure) |
| Table MBRR A5 | Budgeted capital expenditure |
| Table MBRR A6 | Financial position |
| Table MBRR A7 | Budget cash flows |
| Table MBRR A8 | Cash backed reserves, accumulated surplus reconciliation |
| Table MBRR A9 | Asset Management, |
| Table MBRR A10 | Basic service delivery measures |

2.2. **ANNUAL BUDGET SUPPORT TABLES FOR 2022/23 MTREF**

That the Annual budget of Ba-Phalaborwa municipality for the financial year 2022/23; and indicative figures for the two projected outer years 2023/24 and 2024/25 be approved as set-out in the following supporting tables:

| | |
|--------------------|--|
| Table MBRR SA1 | Supporting details to budgeted financial performance |
| Table MBRR SA2 | Consolidated Matrix Financial performance |
| Table MBRR SA3 | Budgeted financial position |
| Table MBRR SA7 | Measurable performance objective |
| Table MBRR SA8 | Performance indicators and benchmark |
| Table MBRR SA9 | Social, economic and demographic statistics and assumptions |
| Table MBRR SA10 | Funding Measurements |
| Table MBRR SA11 | Property rates summary, |
| Table MBRR SA12&13 | Property rates category |
| Table MBRR SA14 | Household bills |
| Table MBRR SA15 | Investment particulars |
| Table MBRR SA16 | Investment particulars by maturity |
| Table MBRR SA17 | Borrowing |
| Table MBRR SA20 | Reconciliation of transfer, grant receipt and unspent funds |
| Table MBRR SA21 | Transfer and grants made by the municipality |
| Table MBRR SA22 | Summary of councillor and staff benefits |
| Table MBRR SA23 | Salaries, allowances & benefits |
| Table MBRR SA25 | Budgeted monthly revenue and expenditure (Standard Item) |
| Table MBRR SA26 | Budgeted monthly revenue and expenditure (Municipal vote) |
| Table MBRR SA27 | Budgeted monthly revenue and expenditure (functional classification) |
| Table MBRR SA28 | Budgeted monthly capital expenditure (Municipal vote) |
| Table MBRR SA29 | Budgeted monthly capital expenditure (functional classification) |
| Table MBRR SA30 | Budgeted monthly cash flow |
| Table MBRR SA33 | Contract having future budgetary implications |
| Table MBRR SA34 | Capital expenditure by asset classification |
| Table MBRR SA35 | Future financial implications of the capital budget |

| | |
|-----------------|---|
| Table MBRR SA36 | Detailed capital budget |
| Table MBRR SA37 | Detailed capital projects delayed from previous financial |
| Table MBRR SA38 | Consolidated detailed operational projects |

2.3. Property Rates and other municipal tax

Council resolves that property rates and other municipal tax as reflected on Tariff Schedule are imposed for the budget year 2022/23

2.4. Tariffs and charges

Council resolves that the tariffs and charges reflected on Tariff Schedule are approved for 2022/23 budget year be adopted for implementation.

2.5. Integrated Development Plan

Council resolves that the Integrated Development Plan be approved with this budget.

2.6. Credit Control, Debt Collection

Council resolves that the credit control, debt collection and Consumer Care Policies be approved for 2022/23 financial year

2.7. Indigent Policies

Council resolves that the Indigent Household Consumers Subsidy Policy be approved for 2022/23 financial year.

Indigent Support

2.7.1. Council resolves to support indigents households approved as per adopted indigent household consumer policy

2.7.2. Council resolves that for the 2022/23 financial year the indigents are subsidized as set out in adopted Household Consumer and Subsidy Policy and that the subsidy will consist of the following:

1.6 kl of water per indigent household per month, where metered, alternatively the flat rate levied

2.50 kw of electricity per indigent household per month, where metered, alternatively the flat rate levied

3.100% Free refuse removal from residential stands in accordance with the Tariff Schedule

4.100% Free sewer services to residential stands in accordance with the municipality's Tariff Schedule

5.Payment of Rates and Taxes on a residential property in accordance with the municipality's Property Rates and Tariff Policies

6.Payment of rental on council-occupied residential property in accordance with the municipality's Tariff Policy

MUNICIPAL PROCUREMENT PLAN

Council resolves that the procurement plan be approved in line with 2022/23 Annual budget.

ANNUAL BUDGET RELATED POLICIES

Council resolves that the following 2022/23 Annual budget related policies be approved:

1. Property Rates Policy
2. Tariff Policy
3. Credit Control Policy
4. Debt Collection Policy
5. Indigent Household Consumer Subsidy policy
6. Supply chain management policy
7. Virement policy
8. Budget policy
9. Petty Cash policy
10. Asset Management Policy
11. Bad Debts Write Off
12. Deposit Policy
13. Cash management and Investment Policy
14. Fleet management Policy
15. Electricity by-laws

16. Land use by-law
17. Electricity supply by-laws
18. Subsistence and travelling policy
19. Customer care Policy and Service Standards
20. Inventory Management Policy
21. Model SCM Policy for Infrastructure Procurement and Delivery Management
22. Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy

**CLLR NO. MABUNDA
SPEAKER OF BA-PHALABORWA LOCAL
MUNICIPALITY COUNCIL**

1. EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

In terms of Section **16. (1)** Of the MFMA, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of the financial year, (which is before the end of June each year). In order for a municipality to comply with the above statement indicated, the mayor of the municipality must table the annual budget at a council meeting at least **90 days** (which is before or by the end of March) before the start of the budget year.

Section 17 of the MFMA, further states that the annual budget of a municipality must be scheduled in the prescribed formats as indicated by National Treasury, and must do the following:

- Setting out **realistically anticipated revenue** for the budget year from each revenue source.
- Appropriating expenditure for the budget year under the different votes of the municipality.
- Setting out **indicative revenue per revenue source and projected expenditure by vote** for the two financial years following the budget year.

Section 18 of the MFMA, further states that the municipality may fund the expenditures from:

- Realistically anticipated revenues to be collected. (This will includes all the Grants to be received by the municipality, Donations, Transfers, and Own Revenue Collection).
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes;
- Borrowed funds, but only for the capital budget

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Cost containment circular 82 was considered in the preparation of budget. Key areas where savings were realized were on telephone and internet usage, printing, workshops, travelling , accommodation, and catering. The economy is still volatile and the South African economy is having a slow growth.

And so we must intensify our efforts to address economic constraints, improve our growth performance, create work opportunities and broaden economic participation. We need to achieve these goals if our National Development Plan is to be realised.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

National Treasury's MFMA Circular No. 64, 66 ,67,70, 72, 74 and 75,80,81,82,82,84,85,86,89,91 94,98 and 99-108 and 115 were used to guide the compilation of the budget 2022/23 annual budget and MTREF. The planning of the budget involved consideration of all factors, which had far reaching implications on the annual budget of the municipality.

The 2022/23 - 2024/25 budget and medium-term revenue and expenditure framework was prepared on the basis of the following priorities, guidelines and assumptions:

1. National priorities

The national government's main priorities for the medium-term is services and social infrastructure development and job creation and therefore the focus and priorities of all spheres of government should be geared towards the achievement of this priorities.

As we prepare our next five year integrated development plan we need to ensure that our plans and budgets are redirected towards the achievements of these priorities. We need to continue to explore opportunities to mainstream labour intensive approaches to delivering services, and more particularly to participate fully in the Extended Public Works Programme.

The municipality should not just employ more people without any reference to the level of staffing required to deliver effective services, and what is financially sustainable over the medium term.

The municipality ought to focus on maximizing its contribution to job creation by:

- (a) Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- (b) Ensuring that service providers use labour intensive approaches;
- (c) Supporting labour intensive Local Economic Development projects;
- (d) Participating fully in the Extended Public Works Programme; and
- (e) Implementing interns programmes to provide young people with on-the-job training.

The municipality should also play a critical role in creating an enabling environment for investments and other activities that lead to job creation.

Summary of Projected Revenue

| Description | Budget 2021/22 | Revised Budget 2021/22 | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|---------------------------------------|-------------------|------------------------|---------------------|------------------------|------------------------|
| R0 | | | | | |
| Own Funding revenue | 404 153 | 398 753 | 431 821 | 431 349 | 456 486 |
| Transfers recognised - Operational | 180 106 | 178 963 | 195 948 | 212 764 | 226 773 |
| Transfers recognised - Capital | 52 001 | 52 001 | 42 377 | 43 797 | 44 620 |
| Total Revenue | 636 260 | 629 717 | 670 146 | 687 910 | 727 879 |

The total projected revenue for budget year 2022/23 is R670,1 million. The budgeted financing activities breakdown are as follows:

- Own generated revenue amount to **R431,8 million**.
- Operational transfers grants as per DoRA is **R195,9 million**
- And capital transfers grants of **R42,4 million**

Operational Budget

| R thousand | Original Budget | Adjusted Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|---------------------------------|------------------------|------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Expenditure By Type | | | | | |
| Employee related costs | 184 410 592 | 184 173 553 | 185 596 594 | 190 864 972 | 197 208 908 |
| Remuneration of councillors | 21 306 341 | 19 089 193 | 19 089 193 | 22 637 989 | 24 052 863 |
| Debt impairment | 41 992 361 | 41 992 361 | 42 274 731 | 44 134 819 | 45 812 826 |
| Depreciation & asset impairment | 84 211 814 | 84 211 814 | 75 294 842 | 78 795 342 | 91 614 137 |
| Finance charges | 2 865 967 | 2 865 967 | 2 500 000 | 2 610 000 | 3 126 713 |
| Bulk purchases - electricity | 113 648 418 | 113 648 418 | 115 558 666 | 118 558 666 | 123 988 152 |
| Inventory consumed | 7 959 516 | 22 807 590 | 26 340 594 | 27 296 383 | 4 244 224 |
| Contracted services | 94 337 413 | 71 367 492 | 76 034 007 | 83 614 505 | 96 860 422 |
| Transfers and subsidies | - | - | 1 090 968 | 1 138 971 | - |
| Other expenditure | 62 341 744 | 72 680 738 | 83 251 448 | 85 447 485 | 56 955 858 |
| Total Expenditure | 613 074 166 | 612 837 126 | 627 031 042 | 655 099 132 | 643 864 103 |

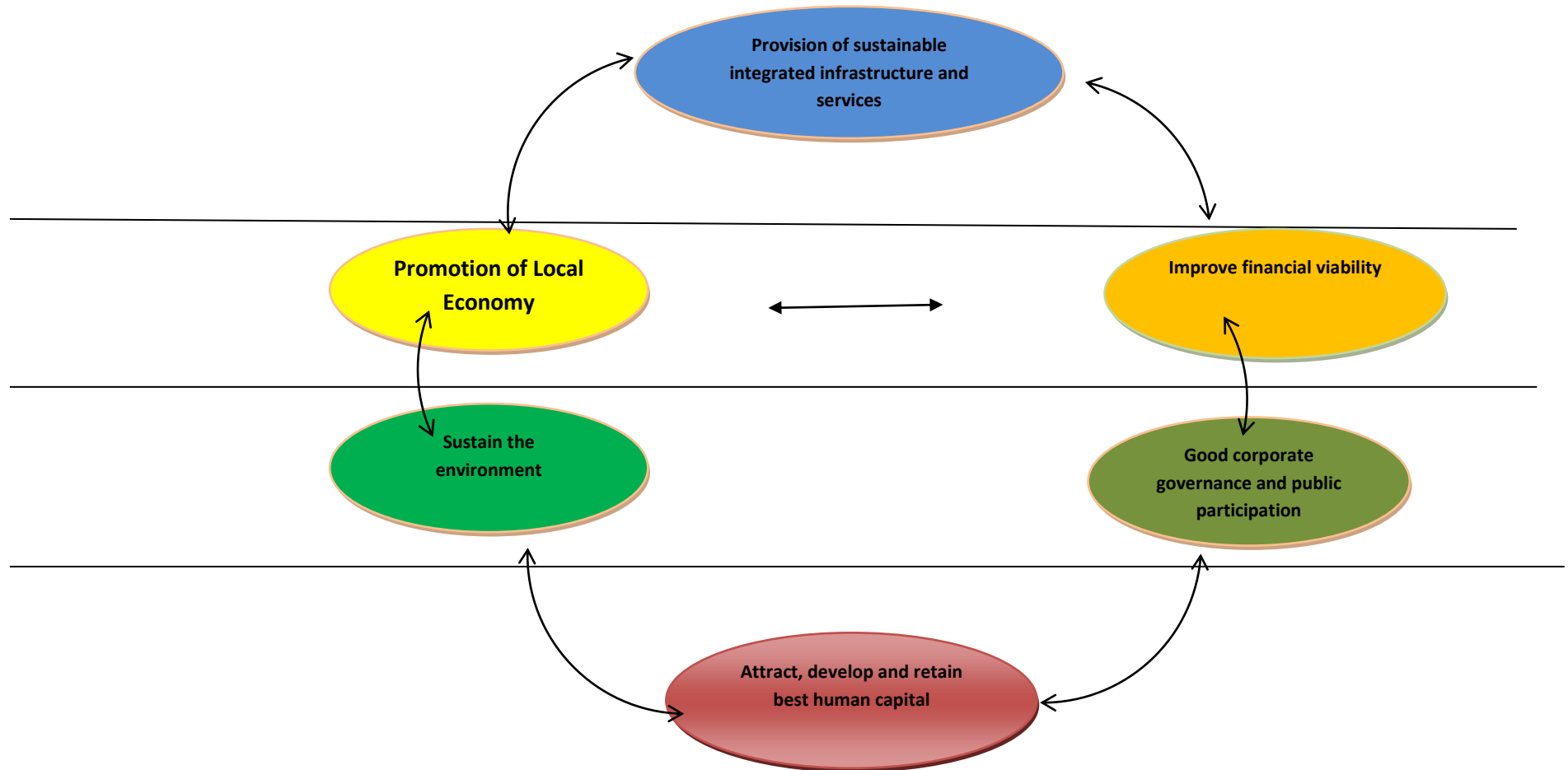
Total expenditure for the 2022/23 financial year amount to **R627 million**.

Capital Budget

| Description | Original Budget 2021/22 | Adjusted Budget 2021/22 | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|---|----------------------------|----------------------------|------------------------|---------------------------|---------------------------|
| Municipal Infrastructure Grants | 30 239 450 | 39 621 947 | 34 377 000 | 35 797 000 | 37 307 000 |
| Intrgrated National Electricity Programme | 20 000 000 | 20 000 000 | 8 000 000 | 8 000 000 | 7 313 000 |
| Internally Funded Projects | 4 125 755 | 4 125 755 | 2 500 000 | 0 | 0 |
| TOTAL | 54 365 205 | 63 747 702 | 44 877 000 | 43 797 000. | 44 620 000 |

The total capital budget amounts to R44,9 million for 2022/23 financial year.

PROVISION OF QUALITY SERVICES FOR COMMUNITY WELL-BEING AND TOURISM DEVELOPMENT
THE HOME OF MARULA AND WILDLIFE TOURIM



2. ANNUAL BUDGET TABLES

2.1. BUDGET SUMMARY

LIM334 Ba-Phalaborwa - Table A1 Budget Summary

| Description | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousands | | | | | | | | | | |
| <u>Financial Performance</u> | | | | | | | | | | |
| Property rates | – | – | 87 474 | 135 247 | 135 247 | 135 247 | 145 733 | 144 510 | 150 869 | 148 461 |
| Service charges | – | – | 121 622 | 181 542 | 181 242 | 181 242 | 118 460 | 187 273 | 189 041 | 213 145 |
| Investment revenue | – | – | 2 718 | 2 813 | 2 813 | 2 813 | 2 044 | 2 481 | 2 590 | 3 069 |
| Transfers recognised - operational | – | – | 205 154 | 180 106 | 178 963 | 178 963 | 179 356 | 195 948 | 212 764 | 226 773 |
| Other own revenue | – | – | 206 134 | 84 552 | 79 452 | 79 452 | 66 273 | 97 556 | 88 849 | 91 811 |
| Total Revenue (excluding capital transfers and contributions) | – | – | 623 103 | 584 260 | 577 716 | 577 716 | 511 866 | 627 769 | 644 113 | 683 258 |
| Employee costs | – | – | 143 244 | 186 547 | 184 174 | 184 174 | 139 044 | 185 597 | 190 865 | 197 209 |
| Remuneration of councillors | – | – | 15 304 | 21 306 | 19 089 | 19 089 | 14 052 | 19 089 | 22 638 | 24 053 |
| Depreciation & asset impairment | – | – | 84 208 | 84 212 | 84 212 | 84 212 | – | 75 295 | 78 795 | 91 614 |
| Finance charges | – | – | 18 641 | 2 866 | 2 866 | 2 866 | – | 2 500 | 2 610 | 3 127 |
| Inventory consumed and bulk purchases | – | – | 86 758 | 121 608 | 136 456 | 136 456 | 117 400 | 141 899 | 145 855 | 128 232 |
| Transfers and grants | – | – | – | – | – | – | – | 1 091 | 1 139 | – |
| Other expenditure | – | – | 129 795 | 198 672 | 186 041 | 186 041 | 102 631 | 201 560 | 213 197 | 199 629 |
| Total Expenditure | – | – | 477 950 | 615 210 | 612 837 | 612 837 | 373 127 | 627 031 | 655 099 | 643 864 |
| Surplus/(Deficit) | – | – | 145 153 | (30 951) | (35 121) | (35 121) | 138 740 | 738 | (10 986) | 39 394 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | – | – | 49 099 | 52 001 | 52 001 | 52 001 | 24 197 | 42 377 | 43 797 | 44 620 |
| 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) | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | – | – | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | – | – | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| <u>Capital expenditure & funds sources</u> | | | | | | | | | | |
| Capital expenditure | – | – | 41 750 | 56 127 | 56 127 | 56 127 | 69 244 | 44 877 | 43 797 | 44 620 |
| Transfers recognised - capital | – | – | 31 241 | 52 001 | 52 001 | 52 001 | 56 720 | 42 377 | 43 797 | 44 620 |
| Borrowing | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | – | – | (1 441) | 4 126 | 4 126 | 4 126 | 574 | 2 500 | – | 0 |
| Total sources of capital funds | – | – | 29 800 | 56 127 | 56 127 | 56 127 | 57 294 | 44 877 | 43 797 | 44 620 |
| <u>Financial position</u> | | | | | | | | | | |
| Total current assets | – | – | 392 778 | 567 298 | 688 222 | 688 222 | 693 184 | 586 570 | 617 443 | 720 318 |
| Total non current assets | – | – | 1 268 041 | 1 251 142 | 1 253 768 | 1 253 768 | 2 810 179 | 1 312 918 | 1 367 632 | 1 306 226 |
| Total current liabilities | – | – | 624 014 | 55 227 | 245 496 | 245 496 | (817 274) | 3 433 | 29 613 | 57 088 |
| Total non current liabilities | – | – | 187 340 | 364 167 | 364 167 | 364 167 | (166 940) | 216 315 | 202 153 | 138 178 |
| Community wealth/Equity | – | – | 849 466 | 1 399 046 | 1 332 327 | 1 332 327 | 4 487 577 | 1 679 740 | 1 753 308 | 1 831 278 |
| <u>Cash flows</u> | | | | | | | | | | |
| Net cash from (used) operating | – | – | 5 796 | (48 928) | 82 944 | 82 944 | – | 60 783 | 66 659 | 98 182 |
| Net cash from (used) investing | – | – | – | (56 127) | (56 127) | (56 127) | – | (44 877) | (43 797) | (44 620) |
| Net cash from (used) financing | – | – | – | (20 400) | (20 400) | (20 400) | – | (20 400) | (20 400) | (20 400) |

| | | | | | | | | | | |
|--|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Cash/cash equivalents at the year end | – | – | 69 320 | (56 135) | 75 737 | 75 737 | – | 71 243 | 73 706 | 106 868 |
| <u>Cash backing/surplus reconciliation</u> | | | | | | | | | | |
| Cash and investments available | – | – | 68 360 | 39 341 | 161 616 | 161 616 | 161 650 | 71 243 | 73 706 | 106 868 |
| Application of cash and investments | – | – | 692 800 | (295 396) | (82 259) | (82 259) | (832 052) | (238 165) | (243 366) | (338 859) |
| Balance - surplus (shortfall) | – | – | (624 441) | 334 737 | 243 875 | 243 875 | 993 702 | 309 408 | 317 072 | 445 728 |
| <u>Asset management</u> | | | | | | | | | | |
| Asset register summary (WDV) | – | – | 1 305 077 | 1 251 142 | 1 253 768 | 1 253 768 | 1 253 768 | 1 312 918 | 1 367 632 | 1 306 226 |
| Depreciation | – | – | 74 024 | 84 212 | 84 212 | 84 212 | 84 212 | 75 295 | 78 795 | 91 614 |
| Renewal and Upgrading of Existing Assets | – | – | (1 441) | 34 627 | 34 627 | 34 627 | 34 627 | 23 557 | 21 297 | 18 653 |
| Repairs and Maintenance | – | – | – | 32 440 | 10 635 | 10 635 | 10 635 | 11 607 | 12 118 | 38 269 |
| <u>Free services</u> | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | – | – | – | – | – | – | – | – |
| Revenue cost of free services provided | – | – | 3 820 | 11 100 | 11 100 | 11 100 | 15 979 | 15 979 | 16 682 | 11 100 |
| <u>Households below minimum service level</u> | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – |

NOTES

- Total Revenue excluding capital transfers and contributions is estimated at R627.7 million for 2022/23 financial year , R644.1 million and R682,3 million for the year 2023/24 and 2024/25 respectively.
- Total Expenditure is estimated at R627 million for 2022/23 financial year
- Total Capital budget for the financial year 2022/23 is estimated to be R44,9 million, which comprises of R42,3 million from Capital transfers Grants and R2,5 million funded internally.

2.2. BUDGETED FINANCIAL PERFORMANCE

LIM334 Ba-Phalaborwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | – | – | 477 223 | 356 872 | 355 729 | 355 729 | 390 425 | 403 041 | 422 273 |
| Executive and council | | – | – | – | – | – | – | – | – | – |
| Finance and administration | | – | – | 477 223 | 356 872 | 355 729 | 355 729 | 390 425 | 403 041 | 422 273 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | – | – | 15 417 | 18 509 | 18 509 | 18 509 | 29 016 | 30 293 | 20 067 |
| Community and social services | | – | – | 377 | 438 | 438 | 438 | 180 | 188 | 369 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | 15 041 | 18 070 | 18 070 | 18 070 | 28 836 | 30 104 | 19 698 |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | – | – | 44 601 | 37 049 | 36 949 | 36 949 | 39 016 | 39 398 | 41 636 |
| Planning and development | | – | – | 420 | 72 | 72 | 72 | 290 | 303 | 78 |
| Road transport | | – | – | 44 180 | 36 977 | 36 877 | 36 877 | 38 726 | 39 095 | 41 558 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| Trading services | | – | – | 142 600 | 223 830 | 218 530 | 218 530 | 211 688 | 215 179 | 243 901 |
| Energy sources | | – | – | 120 400 | 197 324 | 192 024 | 192 024 | 180 352 | 185 464 | 214 983 |
| Water management | | – | – | – | – | – | – | – | – | – |
| Waste water management | | – | – | – | – | – | – | – | – | – |
| Waste management | | – | – | 22 200 | 26 507 | 26 507 | 26 507 | 31 336 | 29 715 | 28 918 |
| Other | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | – | – | 679 842 | 636 260 | 629 717 | 629 717 | 670 146 | 687 910 | 727 878 |
| Expenditure - Functional | - | | | | | | | | | |
| Governance and administration | | – | – | 329 554 | 236 825 | 239 052 | 239 052 | 253 486 | 266 759 | 245 710 |
| Executive and council | | – | – | 49 553 | 41 397 | 42 753 | 42 753 | 43 954 | 48 649 | 48 266 |
| Finance and administration | | – | – | 260 326 | 172 436 | 173 249 | 173 249 | 181 877 | 191 099 | 172 252 |
| Internal audit | | – | – | 19 676 | 22 992 | 23 050 | 23 050 | 27 655 | 27 012 | 25 192 |
| Community and public safety | | – | – | 34 094 | 80 201 | 76 931 | 76 931 | 75 166 | 75 825 | 74 690 |
| Community and social services | | – | – | 33 178 | 28 501 | 25 811 | 25 811 | 23 330 | 24 193 | 22 195 |

| | | | | | | | | | | |
|--|---|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Sport and recreation | | - | - | 95 | 18 947 | 4 188 | 4 188 | 4 238 | 4 576 | 6 360 |
| Public safety | | - | - | 112 | 17 049 | 33 391 | 33 391 | 33 829 | 32 540 | 29 398 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | 709 | 15 703 | 13 542 | 13 542 | 13 769 | 14 517 | 16 736 |
| Economic and environmental services | | - | - | 24 187 | 135 867 | 134 182 | 134 182 | 128 269 | 136 883 | 148 787 |
| Planning and development | | - | - | 21 755 | 23 150 | 18 085 | 18 085 | 22 113 | 26 727 | 23 480 |
| Road transport | | - | - | 2 432 | 112 717 | 116 096 | 116 096 | 106 156 | 110 156 | 125 306 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | 106 581 | 162 317 | 162 672 | 162 672 | 170 111 | 175 632 | 179 678 |
| Energy sources | | - | - | 126 449 | 155 354 | 156 320 | 156 320 | 161 359 | 166 467 | 167 932 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | (19 869) | 6 963 | 6 352 | 6 352 | 8 752 | 9 165 | 11 745 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | - | - | 494 415 | 615 210 | 612 837 | 612 837 | 627 031 | 655 099 | 648 864 |
| Surplus/(Deficit) for the year | | - | - | 185 426 | 21 050 | 16 880 | 16 880 | 43 115 | 32 811 | 79 014 |

NOTES

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure by functional classification.
- Total Revenue by functional Classification amount to R670. million for the financial year 2022/23 and total operating expenditure by functional Classification is estimated at R627 million.
- It must be noted that the Total Revenue on this table includes capital revenues (Transfers recognised - capital)

2.3. BUDGETED FINANCIAL PERFORMANCE BY MUNICIPAL VOTE

LIM334 Ba-Phalaborwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description R thousand | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury Office | | - | - | 476 845 | 356 088 | 354 945 | 354 945 | 390 216 | 402 823 | 421 425 |
| Vote 3 - Corporate Services | | - | - | 378 | 784 | 784 | 784 | 209 | 218 | 848 |
| Vote 4 - Community and Social Services | | - | - | 15 417 | 19 878 | 19 778 | 19 778 | 30 287 | 31 620 | 21 561 |
| Vote 5 - Planning and Development Services | | - | - | 420 | 72 | 72 | 72 | 290 | 303 | 78 |
| Vote 6 - Technical Services | | - | - | 186 781 | 259 438 | 254 138 | 254 138 | 249 143 | 252 946 | 283 965 |
| Total Revenue by Vote | 2 | - | - | 679 842 | 636 260 | 629 717 | 629 717 | 670 146 | 687 910 | 727 878 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | 69 228 | 71 943 | 73 027 | 73 027 | 78 940 | 83 106 | 80 909 |
| Vote 2 - Budget and Treasury Office | | - | - | 142 993 | 106 839 | 99 212 | 99 212 | 102 865 | 108 467 | 102 141 |
| Vote 3 - Corporate Services | | - | - | 117 333 | 63 950 | 72 390 | 72 390 | 75 365 | 78 843 | 68 388 |
| Vote 4 - Community and Social Services | | - | - | 34 094 | 92 580 | 85 459 | 85 459 | 83 166 | 84 457 | 84 176 |
| Vote 5 - Planning and Development Services | | - | - | 21 755 | 19 830 | 15 849 | 15 849 | 19 872 | 24 372 | 21 347 |
| Vote 6 - Technical Services | | - | - | 129 059 | 258 422 | 265 253 | 265 253 | 259 771 | 268 490 | 286 426 |
| Total Expenditure by Vote | 2 | - | - | 514 462 | 613 563 | 611 190 | 611 190 | 619 979 | 647 735 | 643 387 |
| Surplus/(Deficit) for the year | 2 | - | - | 165 380 | 22 697 | 18 527 | 18 527 | 50 167 | 40 175 | 84 491 |

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
- Total Revenue by Municipal Vote is R670,1 million for the year 2022/23 and total Expenditure by Vote is estimated to be R619 million
- The estimated expenditure by vote per department is allocated in the table above and the biggest one being technical department as service delivery department.

2.4. BUDGETED MUNICIPAL PERFORMANCE REVENUE AND EXPENDITURE

LIM334 Ba-Phalaborwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| <u>Revenue By Source</u> | | | | | | | | | | | |
| Property rates | 2 | – | – | 87 474 | 135 247 | 135 247 | 135 247 | 145 733 | 144 510 | 150 869 | 148 461 |
| Service charges - electricity revenue | 2 | – | – | 105 590 | 161 648 | 161 348 | 161 348 | 103 889 | 167 547 | 168 447 | 191 350 |
| Service charges - water revenue | 2 | – | – | – | – | – | – | – | – | – | – |
| Service charges - sanitation revenue | 2 | – | – | – | – | – | – | – | – | – | – |
| Service charges - refuse revenue | 2 | – | – | 16 032 | 19 894 | 19 894 | 19 894 | 14 571 | 19 726 | 20 594 | 21 795 |
| Rental of facilities and equipment | | – | – | 5 | 605 | 605 | 605 | 175 | 209 | 218 | 660 |
| Interest earned - external investments | | – | – | 2 718 | 2 813 | 2 813 | 2 813 | 2 044 | 2 481 | 2 590 | 3 069 |
| Interest earned - outstanding debtors | | – | – | 44 821 | 62 495 | 57 495 | 57 495 | 33 856 | 59 140 | 48 742 | 68 181 |
| Dividends received | | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | – | – | 301 | 1 395 | 1 295 | 1 295 | 126 | 1 295 | 1 352 | 1 522 |
| Licences and permits | | – | – | 5 690 | 14 955 | 14 955 | 14 955 | 17 532 | 22 636 | 23 632 | 16 300 |
| Agency services | | – | – | 9 051 | 3 115 | 3 115 | 3 115 | – | 6 200 | 6 473 | 3 398 |
| Transfers and subsidies | | – | – | 205 154 | 180 106 | 178 963 | 178 963 | 179 356 | 195 948 | 212 764 | 226 773 |
| Other revenue | 2 | – | – | 1 629 | 1 987 | 1 987 | 1 987 | 14 584 | 8 077 | 8 432 | 1 750 |
| Gains | | – | – | 144 637 | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | – | – | 623 103 | 584 260 | 577 716 | 577 716 | 511 866 | 627 769 | 644 113 | 683 258 |
| <u>Expenditure By Type</u> | | | | | | | | | | | |
| Employee related costs | 2 | – | – | 143 244 | 186 547 | 184 174 | 184 174 | 139 044 | 185 597 | 190 865 | 197 209 |
| Remuneration of councillors | | – | – | 15 304 | 21 306 | 19 089 | 19 089 | 14 052 | 19 089 | 22 638 | 24 053 |
| Debt impairment | 3 | – | – | 39 994 | 41 992 | 41 992 | 41 992 | – | 42 275 | 44 135 | 45 813 |
| Depreciation & asset impairment | 2 | – | – | 84 208 | 84 212 | 84 212 | 84 212 | – | 75 295 | 78 795 | 91 614 |
| Finance charges | | – | – | 18 641 | 2 866 | 2 866 | 2 866 | – | 2 500 | 2 610 | 3 127 |
| Bulk purchases - electricity | 2 | – | – | 86 758 | 113 648 | 113 648 | 113 648 | 103 023 | 115 559 | 118 559 | 123 988 |
| Inventory consumed | 8 | – | – | – | 7 960 | 22 808 | 22 808 | 14 377 | 26 341 | 27 296 | 4 244 |

| | | | | | | | | | | | |
|--|------|---|---|----------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|
| Contracted services | | – | – | 34 084 | 94 285 | 71 315 | 71 315 | 61 267 | 76 034 | 83 615 | 96 860 |
| Transfers and subsidies | | – | – | – | – | – | – | – | 1 091 | 1 139 | – |
| Other expenditure | 4, 5 | – | – | 55 054 | 62 394 | 72 733 | 72 733 | 41 364 | 83 251 | 85 447 | 56 956 |
| Losses | | – | – | 663 | – | – | – | – | – | – | – |
| Total Expenditure | | – | – | 477 950 | 615 210 | 612 837 | 612 837 | 373 127 | 627 031 | 655 099 | 643 864 |
| Surplus/(Deficit) | | – | – | 145 153 | (30 951) | (35 121) | (35 121) | 138 740 | 738 | (10 986) | 39 394 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | – | – | 49 099 | 52 001 | 52 001 | 52 001 | 24 197 | 42 377 | 43 797 | 44 620 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 6 | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (in-kind - all) | | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | – | – | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| Taxation | | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | – | – | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | – | – | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| Share of surplus/ (deficit) of associate | 7 | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | | – | – | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |

Notes

- Total Revenue (excluding capital transfers and contributions) is R627.7 million for 2022/23 financial year and escalates to R655 million for 2023/24 financial year and R644 million for 2024/25 financial year.
- Revenue to be generated from property rate is estimated at R144.5 million in 2022/23 financial year of which the property valuation roll was considered. It must be noted that the revenue exclude the revenue foregone.

- Services charges relating to electricity is R155.1 million which is in line with NERSA regulated tariff increase.
- Transfers recognised - operating grants includes the local government equitable share which shows an increase for the two outer years.
- Total operational expenditure is estimated to be R627 million for 2022/23.
- The employees related cost is estimated to be R185.5 million and the annual increase of 4.9% has been considered when looking at the current actuals.
- The Remuneration of Councillors is projected at R19 million which the municipality considered the Minister of COGTA Determination of Upper Limits.
- The depreciation and impairment has been estimated at R75.2 million of which the Asset Register has been considered.

2.5. BUDGETED CAPITAL EXPENDITURE BY VOTE

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury Office | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Planning and Development Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury Office | | - | - | 11 951 | - | - | - | 11 951 | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | 1 500 | - | - |
| Vote 4 - Community and Social Services | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - | - |

| | | | | | | | | | | | |
|---|--|---|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Vote 5 - Planning and Development Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | - | - | 29 800 | 54 627 | 54 627 | 54 627 | 57 294 | 43 377 | 43 797 | 44 620 |
| Capital single-year expenditure sub-total | | - | - | 41 750 | 56 127 | 56 127 | 56 127 | 69 244 | 44 877 | 43 797 | 44 620 |
| Total Capital Expenditure - Vote | | - | - | 41 750 | 56 127 | 56 127 | 56 127 | 69 244 | 44 877 | 43 797 | 44 620 |
| <u>Capital Expenditure - Functional</u> | | | | | | | | | | | |
| <i>Governance and administration</i> | | - | - | 11 951 | - | - | - | 11 951 | 1 500 | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | 11 951 | - | - | - | 11 951 | 1 500 | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | - | (1 441) | 10 185 | 11 736 | 11 736 | 8 311 | 6 177 | 7 297 | 0 |
| Community and social services | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - | - |
| Sport and recreation | | - | - | (1 441) | 8 685 | 10 236 | 10 236 | 8 311 | 6 177 | 7 297 | 0 |
| Public safety | | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | - | 31 241 | 25 942 | 24 391 | 24 391 | 39 329 | 28 200 | 28 500 | 37 307 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | 31 241 | 25 942 | 24 391 | 24 391 | 39 329 | 28 200 | 28 500 | 37 307 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | 20 000 | 20 000 | 20 000 | 9 654 | 9 000 | 8 000 | 7 313 |

| | | | | | | | | | | | |
|--|----------|----------|----------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Energy sources | | - | - | - | 20 000 | 20 000 | 20 000 | 9 654 | 8 000 | 8 000 | 7 313 |
| Water management | | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | 1 000 | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | - | - | 41 750 | 56 127 | 56 127 | 56 127 | 69 244 | 44 877 | 43 797 | 44 620 |
| Funded by: | | | | | | | | | | | |
| National Government | | - | - | 31 241 | 52 001 | 52 001 | 52 001 | 56 720 | 42 377 | 43 797 | 44 620 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | - | - | 31 241 | 52 001 | 52 001 | 52 001 | 56 720 | 42 377 | 43 797 | 44 620 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | (1 441) | 4 126 | 4 126 | 4 126 | 574 | 2 500 | - | 0 |
| Total Capital Funding | 7 | - | - | 29 800 | 56 127 | 56 127 | 56 127 | 57 294 | 44 877 | 43 797 | 44 620 |

- The Capital Projects amount to R44,9 million which are appropriated per department in the municipality.

2.6. BUDGETED FINANCIAL POSITION

LIM334 Ba-Phalaborwa - Table A6 Budgeted Financial Position

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | – | – | 4 263 | 39 341 | 161 616 | 161 616 | 97 554 | 71 243 | 73 706 | 106 868 |
| Call investment deposits | 1 | – | – | 64 096 | – | – | – | 64 096 | – | – | – |
| Consumer debtors | 1 | – | – | 273 488 | 303 299 | 303 299 | 303 299 | 506 675 | 489 652 | 516 933 | 376 749 |
| Other debtors | | – | – | 29 300 | 208 676 | 207 533 | 207 533 | (13 263) | 4 043 | 4 221 | 218 744 |
| Current portion of long-term receivables | | – | – | – | – | – | – | (3) | – | – | – |
| Inventory | 2 | – | – | 21 631 | 15 981 | 15 774 | 15 774 | 38 125 | 21 631 | 22 583 | 17 957 |
| Total current assets | | – | – | 392 778 | 567 298 | 688 222 | 688 222 | 693 184 | 586 570 | 617 443 | 720 318 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | – | – | – | – | – | – | – | – | – | – |
| Investments | | – | – | – | – | – | – | – | – | – | – |
| Investment property | | – | – | 394 701 | 369 352 | 369 352 | 369 352 | 394 701 | 394 701 | 412 067 | 385 973 |
| Investment in Associate | | – | – | – | – | – | – | – | – | – | – |
| Property, plant and equipment | 3 | – | – | 751 409 | 879 732 | 882 358 | 882 358 | 2 293 547 | 917 484 | 954 799 | 918 101 |
| Biological | | – | – | 136 | 170 | 170 | 170 | 136 | 142 | 148 | 178 |
| Intangible | | – | – | 274 | 1 542 | 1 542 | 1 542 | 274 | 274 | 286 | 1 613 |
| Other non-current assets | | – | – | 121 522 | 346 | 346 | 346 | 121 522 | 317 | 331 | 362 |
| Total non current assets | | – | – | 1 268 041 | 1 251 142 | 1 253 768 | 1 253 768 | 2 810 179 | 1 312 918 | 1 367 632 | 1 306 226 |
| TOTAL ASSETS | | – | – | 1 660 819 | 1 818 440 | 1 941 990 | 1 941 990 | 3 503 363 | 1 899 488 | 1 985 074 | 2 026 544 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | – | – | – | – | – | – | – | – | – | – |
| Borrowing | 4 | – | – | 42 840 | 20 400 | 20 400 | 20 400 | (63 240) | 172 | 180 | 20 598 |
| Consumer deposits | | – | – | 4 278 | 4 631 | 4 631 | 4 631 | 4 231 | 4 276 | 4 464 | 4 839 |
| Trade and other payables | 4 | – | – | 571 941 | 26 510 | 216 780 | 216 780 | (763 221) | (5 440) | 20 350 | 27 799 |
| Provisions | | – | – | 4 955 | 3 686 | 3 686 | 3 686 | 4 955 | 4 425 | 4 620 | 3 852 |
| Total current liabilities | | – | – | 624 014 | 55 227 | 245 496 | 245 496 | (817 274) | 3 433 | 29 613 | 57 088 |

| | | | | | | | | | | | |
|--------------------------------------|---|---|---|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | – | – | 46 090 | 260 695 | 260 695 | 260 695 | (25 690) | 74 535 | 54 135 | 33 735 |
| Provisions | | – | – | 141 249 | 103 472 | 103 472 | 103 472 | (141 249) | 141 779 | 148 018 | 104 443 |
| Total non current liabilities | | – | – | 187 340 | 364 167 | 364 167 | 364 167 | (166 940) | 216 315 | 202 153 | 138 178 |
| TOTAL LIABILITIES | | – | – | 811 353 | 419 394 | 609 663 | 609 663 | (984 214) | 219 748 | 231 766 | 195 266 |
| NET ASSETS | 5 | – | – | 849 466 | 1 399 046 | 1 332 327 | 1 332 327 | 4 487 577 | 1 679 740 | 1 753 308 | 1 831 278 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | – | – | 811 393 | 1 399 046 | 1 332 327 | 1 332 327 | 4 449 504 | 1 641 668 | 1 713 561 | 1 831 278 |
| Reserves | 4 | – | – | 38 072 | – | – | – | 38 072 | 38 072 | 39 748 | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | – | – | 849 466 | 1 399 046 | 1 332 327 | 1 332 327 | 4 487 577 | 1 679 740 | 1 753 308 | 1 831 278 |

2.7. BUDGETED CASH FLOWS

LIM334 Ba-Phalaborwa - Table A7 Budgeted Cash Flows

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | – | – | – | 83 583 | 83 583 | 83 583 | – | 87 595 | 91 449 | 86 795 |
| Service charges | | – | – | – | 212 812 | 191 516 | 191 516 | – | 209 931 | 217 673 | 235 751 |
| Other revenue | | – | – | – | 21 116 | 21 116 | 21 116 | – | 32 008 | 33 416 | 20 796 |
| Transfers and Subsidies - Operational | 1 | – | – | 11 734 | 188 075 | 178 963 | 178 963 | – | 202 139 | 218 880 | 232 322 |
| Transfers and Subsidies - Capital | 1 | – | – | – | 52 001 | 52 001 | 52 001 | – | 36 186 | 37 681 | 42 797 |
| Interest | | – | – | – | 2 832 | 41 435 | 41 435 | – | 2 481 | 2 590 | 3 102 |
| Dividends | | – | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | – | – | (5 938) | (606 481) | (482 804) | (482 804) | – | (507 057) | (532 420) | (520 254) |
| Finance charges | | – | – | – | (2 866) | (2 866) | (2 866) | – | (2 500) | (2 610) | (3 127) |
| Transfers and Grants | 1 | – | – | – | – | – | – | – | – | – | – |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | – | – | 5 796 | (48 928) | 82 944 | 82 944 | – | 60 783 | 66 659 | 98 182 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current receivables | | | | | | | | | – | – | – |
| Decrease (increase) in non-current investments | | | | | | | | | – | – | – |
| Payments | | | | | | | | | | | |
| Capital assets | | – | – | – | (56 127) | (56 127) | (56 127) | – | (44 877) | (43 797) | (44 620) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | – | – | – | (56 127) | (56 127) | (56 127) | – | (44 877) | (43 797) | (44 620) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | – | – | – |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | | |

| | | | | | | | | | | | |
|--|---|---|---|---------------|------------------|-----------------|-----------------|---|-----------------|-----------------|-----------------|
| Repayment of borrowing | | - | - | - | (20 400) | (20 400) | (20 400) | - | (20 400) | (20 400) | (20 400) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | (20 400) | (20 400) | (20 400) | - | (20 400) | (20 400) | (20 400) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | - | - | 5 796 | (125 455) | 6 417 | 6 417 | - | (4 494) | 2 462 | 33 162 |
| Cash/cash equivalents at the year begin: | 2 | - | - | 63 524 | 69 320 | 69 320 | 69 320 | - | 75 737 | 71 243 | 73 706 |
| Cash/cash equivalents at the year end: | 2 | - | - | 69 320 | (56 135) | 75 737 | 75 737 | - | 71 243 | 73 706 | 106 868 |

NOTES

- The budgeted cash flow statement is the first measurement in determining if the budget is funded, It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- Cash and cash equivalents totals R119.8 million as at the end of the 2022/23 financial year

2.8. CASH BACKED RESERVES/ACCUMULATED SURPLUSES

LIM334 Ba-Phalaborwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| <u>Cash and investments available</u> | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | – | – | 69 320 | (56 135) | 75 737 | 75 737 | – | 71 243 | 73 706 | 106 868 |
| Other current investments > 90 days | | – | – | (960) | 95 476 | 85 879 | 85 879 | 161 650 | – | – | – |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – |
| Cash and investments available: | | – | – | 68 360 | 39 341 | 161 616 | 161 616 | 161 650 | 71 243 | 73 706 | 106 868 |
| <u>Application of cash and investments</u> | | | | | | | | | | | |
| Unspent conditional transfers | | – | – | 1 143 | (171 127) | (169 984) | (169 984) | 33 542 | – | – | – |
| Unspent borrowing | | – | – | – | – | – | – | – | – | – | – |
| Statutory requirements | 2 | – | – | – | – | – | – | – | – | – | – |
| Other working capital requirements | 3 | – | – | 545 453 | (231 427) | (19 432) | (19 432) | (729 301) | (384 369) | (396 003) | (447 154) |
| Other provisions | | – | – | 146 204 | 107 157 | 107 157 | 107 157 | (136 294) | 146 204 | 152 637 | 108 295 |
| Long term investments committed | 4 | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | 5 | – | – | – | – | – | – | – | – | – | – |
| Total Application of cash and investments: | | – | – | 692 800 | (295 396) | (82 259) | (82 259) | (832 052) | (238 165) | (243 366) | (338 859) |
| Surplus(shortfall) | | – | – | (624 441) | 334 737 | 243 875 | 243 875 | 993 702 | 309 408 | 317 072 | 445 728 |

NOTES

- As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF the end objective of the medium-term framework was to ensure the budget is funded as per section 18 of the MFMA.

2.9. ASSET MANAGEMENT

LIM334 Ba-Phalaborwa - Table A9 Asset Management

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| <u>Total New Assets</u> | 1 | - | - | 31 241 | 21 500 | 21 500 | 21 500 | 21 320 | 22 500 | 25 966 |
| <i>Roads Infrastructure</i> | | - | - | 31 241 | - | - | - | - | - | 18 653 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| <i>Electrical Infrastructure</i> | | - | - | - | 20 000 | 20 000 | 20 000 | 8 000 | 8 000 | 7 313 |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | 31 241 | 20 000 | 20 000 | 20 000 | 19 000 | 22 500 | 25 966 |
| Community Facilities | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | 820 | - | - |
| Community Assets | | - | - | - | 1 500 | 1 500 | 1 500 | 820 | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 1 500 | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|---|---|---|---------|--------|--------|--------|--------|--------|--------|
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| <u>Total Renewal of Existing Assets</u> | 2 | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| <u>Total Upgrading of Existing Assets</u> | 6 | - | - | (1 441) | 34 627 | 34 627 | 34 627 | 23 557 | 21 297 | 18 653 |
| Roads Infrastructure | | - | - | - | 25 942 | 24 391 | 24 391 | 18 200 | 14 000 | 18 653 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---|---|---|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <i>Electrical Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | 25 942 | 24 391 | 24 391 | 18 200 | 14 000 | 18 653 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | (1 441) | 8 685 | 10 236 | 10 236 | 5 357 | 7 297 | 0 |
| Community Assets | | - | - | (1 441) | 8 685 | 10 236 | 10 236 | 5 357 | 7 297 | 0 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| <u>Total Capital Expenditure</u> | 4 | - | - | 29 800 | 56 127 | 56 127 | 56 127 | 44 877 | 43 797 | 44 620 |
| <i>Roads Infrastructure</i> | | - | - | 31 241 | 25 942 | 24 391 | 24 391 | 18 200 | 14 000 | 37 307 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| <i>Electrical Infrastructure</i> | | - | - | - | 20 000 | 20 000 | 20 000 | 8 000 | 8 000 | 7 313 |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---|---|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | 31 241 | 45 942 | 44 391 | 44 391 | 37 200 | 36 500 | 44 620 |
| Community Facilities | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Sport and Recreation Facilities | | - | - | (1 441) | 8 685 | 10 236 | 10 236 | 6 177 | 7 297 | 0 |
| Community Assets | | - | - | (1 441) | 10 185 | 11 736 | 11 736 | 6 177 | 7 297 | 0 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 1 500 | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | - | - | 29 800 | 56 127 | 56 127 | 56 127 | 44 877 | 43 797 | 44 620 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | - | - | 1 305 077 | 1 251 142 | 1 253 768 | 1 253 768 | 1 312 918 | 1 367 632 | 1 306 226 |
| <i>Roads Infrastructure</i> | | - | - | 446 476 | 523 286 | 524 361 | 524 361 | 452 849 | 467 773 | 537 715 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| <i>Electrical Infrastructure</i> | | - | - | 25 208 | 118 534 | 118 534 | 118 534 | 8 000 | 8 000 | 105 847 |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | 471 685 | 641 819 | 642 894 | 642 894 | 471 849 | 490 273 | 643 562 |
| Community Assets | | - | - | 230 818 | 166 042 | 167 593 | 167 593 | 236 995 | 248 271 | 164 419 |
| Heritage Assets | | - | - | 121 522 | 346 | 346 | 346 | 317 | 331 | 362 |

| | | | | | | | | | | |
|---|----------|----------|----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Investment properties | | – | – | 394 701 | 369 352 | 369 352 | 369 352 | 394 701 | 412 067 | 385 973 |
| Other Assets | | – | – | 16 759 | 51 272 | 51 272 | 51 272 | 132 430 | 138 257 | 89 370 |
| Biological or Cultivated Assets | | – | – | 136 | 170 | 170 | 170 | 142 | 148 | 178 |
| Intangible Assets | | – | – | 274 | 1 542 | 1 542 | 1 542 | 274 | 286 | 1 613 |
| Computer Equipment | | – | – | (272) | 5 567 | 5 567 | 5 567 | – | – | 5 681 |
| Furniture and Office Equipment | | – | – | (1 526) | 6 194 | 6 194 | 6 194 | 1 500 | – | 6 308 |
| Machinery and Equipment | | – | – | 1 436 | 3 543 | 3 543 | 3 543 | – | – | 3 543 |
| Transport Assets | | – | – | (5 171) | 5 294 | 5 294 | 5 294 | – | – | 5 219 |
| Land | | – | – | 74 711 | – | – | – | 74 711 | 77 998 | – |
| Zoo's, Marine and Non-biological Animals | | – | – | 6 | – | – | – | – | – | – |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | – | – | 1 305 077 | 1 251 142 | 1 253 768 | 1 253 768 | 1 312 918 | 1 367 632 | 1 306 226 |
| EXPENDITURE OTHER ITEMS | | – | – | 74 024 | 116 652 | 94 846 | 94 846 | 86 902 | 90 914 | 129 883 |
| <u>Depreciation</u> | 7 | – | – | 74 024 | 84 212 | 84 212 | 84 212 | 75 295 | 78 795 | 91 614 |
| <u>Repairs and Maintenance by Asset Class</u> | 3 | – | – | – | 32 440 | 10 635 | 10 635 | 11 607 | 12 118 | 38 269 |
| <i>Roads Infrastructure</i> | | – | – | – | 7 716 | – | – | – | – | 10 267 |
| <i>Storm water Infrastructure</i> | | – | – | – | – | – | – | – | – | – |
| <i>Electrical Infrastructure</i> | | – | – | – | 13 308 | 7 419 | 7 419 | 9 754 | 10 183 | 14 379 |
| <i>Water Supply Infrastructure</i> | | – | – | – | – | – | – | – | – | – |
| <i>Sanitation Infrastructure</i> | | – | – | – | – | – | – | – | – | – |
| <i>Solid Waste Infrastructure</i> | | – | – | – | – | – | – | – | – | – |
| <i>Rail Infrastructure</i> | | – | – | – | – | – | – | – | – | – |
| <i>Coastal Infrastructure</i> | | – | – | – | 3 | 3 | 3 | – | – | 4 |
| <i>Information and Communication Infrastructure</i> | | – | – | – | – | 200 | 200 | 210 | 219 | – |
| Infrastructure | | – | – | – | 21 027 | 7 622 | 7 622 | 9 964 | 10 402 | 24 651 |
| Community Facilities | | – | – | – | 5 070 | 393 | 393 | 412 | 430 | 6 401 |
| Sport and Recreation Facilities | | – | – | – | 7 | 7 | 7 | 8 | 8 | 9 |
| Community Assets | | – | – | – | 5 077 | 401 | 401 | 420 | 438 | 6 410 |
| Heritage Assets | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Operational Buildings | | – | – | – | 8 | 58 | 58 | 61 | 64 | 10 |

| | | | | | | | | | | |
|---|--|------|------|--------|---------|--------|--------|--------|--------|---------|
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | 8 | 58 | 58 | 61 | 64 | 10 |
| Biological or Cultivated Assets | | - | - | - | 1 | - | - | - | - | 1 |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | 1 718 | 1 014 | 1 014 | 1 062 | 1 109 | 2 170 |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | 4 608 | 1 540 | 1 540 | 101 | 105 | 5 027 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| TOTAL EXPENDITURE OTHER ITEMS | | - | - | 74 024 | 116 652 | 94 846 | 94 846 | 86 902 | 90 914 | 129 883 |
| | | | | | | | | | | |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 0.0% | 0.0% | -4.8% | 61.7% | 61.7% | 61.7% | 52.5% | 48.6% | 41.8% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i> | | 0.0% | 0.0% | -1.9% | 41.1% | 41.1% | 41.1% | 31.3% | 27.0% | 20.4% |
| <i>R&M as a % of PPE</i> | | 0.0% | 0.0% | 0.0% | 3.7% | 1.2% | 1.2% | 1.3% | 1.3% | 4.2% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | | 0.0% | 0.0% | 0.0% | 5.0% | 4.0% | 4.0% | 3.0% | 2.0% | 4.0% |

NOTES

- 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.

2.10. BASIC SERVICE DELIVERY MEASUREMENT

LIM334 Ba-Phalaborwa - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-------|----------------------|-------------|-------------|-------------|---------|---------|---------|----------------------|---|---------|---------|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | | |
| Population | | | 131 | 127 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 |
| Females aged 5 - 14 | | | 15 | | 8 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| Males aged 5 - 14 | | | 15 | | 7 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Females aged 15 - 34 | | | 26 | | 7 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Males aged 15 - 34 | | | 24 | | 8 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Unemployment | | | 36.0% | 11.0% | 37.4% | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Monthly household income (no. of households) | 1, 12 | - | | | | | | | | | | |
| No income | | - | 69.9% | 54 960 | 63 891 | 63 891 | 63 891 | 63 891 | 63 891 | 63 891 | 63 891 | 63 891 |
| R1 - R1 600 | | | 5.0% | 13 467 | 14 672 | 56 476 | 56 476 | 56 476 | 56 476 | 56 476 | 56 476 | 56 476 |
| R1 601 - R3 200 | | | 5.2% | 5 893 | 6 632 | 6 632 | 6 632 | 6 632 | 6 632 | 6 632 | 6 632 | 6 632 |
| R3 201 - R6 400 | | | 3.5% | 3 678 | 5 268 | 5 268 | 5 268 | 5 268 | 5 268 | 5 268 | 5 268 | 5 268 |
| R6 401 - R12 800 | | | 1.7% | 3 123 | 5 375 | 5 357 | 5 357 | 5 357 | 5 357 | 5 357 | 5 357 | 5 357 |
| R12 801 - R25 600 | | | 0.5% | 2 090 | 3 746 | 3 746 | 3 746 | 3 746 | 3 746 | 3 746 | 3 746 | 3 746 |
| R25 601 - R51 200 | | | 0.2% | 587 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 |
| R52 201 - R102 400 | | | 0.1% | 18 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 |
| R102 401 - R204 800 | | | - | - | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 |
| R204 801 - R409 600 | | | - | - | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| R409 601 - R819 200 | | | | | | | | | | | | |
| > R819 200 | | | | | | | | | | | | |
| Poverty profiles (no. of households) | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | | | | | | | | | | | |
| Insert description | 2 | | | | | | | | | | | |
| Household/demographics (000) | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Number of people in municipal area | | | | | | 151 | 151 | 151 | 151 | 151 | 151 | 151 |
| Number of poor people in municipal area | | | | | | 64 | 64 | 64 | 64 | 64 | 64 | 64 |
| Number of households in municipal area | | | | | | 41 | 41 | 41 | 41 | 41 | 41 | 41 |
| Number of poor households in municipal area | | | | | | | | | | | | |
| Definition of poor household (R per month) | | | | | | | | | | | | |
| Housing statistics | 3 | | | | | | | | | | | |
| Formal | | | 44 425 | 44 425 | 44 425 | 44 425 | 44 425 | 44 425 | 44 425 | 44 425 | 44 425 | 44 425 |
| Informal | | | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 |
| Total number of households | | | 44 573 | 44 573 | 44 573 | 44 573 | 44 573 | 44 573 | 44 573 | 44 573 | 44 573 | 44 573 |
| Dwellings provided by municipality | 4 | | | | | | | | | | | |
| Dwellings provided by province/s | | | | | | | | | | | | |
| Dwellings provided by private sector | 5 | | | | | | | | | | | |
| Total new housing dwellings | | | - | - | - | - | - | - | - | - | - | - |
| Economic | 6 | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | | | | | | | | |
| Interest rate - borrowing | | | | | | | | | | | | |
| Interest rate - investment | | | | | | | | | | | | |
| Remuneration increases | | | | | | | | | | | | |
| Consumption growth (electricity) | | | | | | | | | | | | |
| Consumption growth (water) | | | | | | | | | | | | |
| Collection rates | 7 | | | | | | | | | | | |
| Property tax/service charges | | | | | | | | | | | | |
| Rental of facilities & equipment | | | | | | | | | | | | |
| Interest - external investments | | | | | | | | | | | | |
| Interest - debtors | | | | | | | | | | | | |
| Revenue from agency services | | | | | | | | | | | | |

Detail on the provision of municipal services for A10

| Total municipal services | Ref | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|-----|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |

| | | | | | | | | | |
|--|---|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | Household service targets (000) | | | | | | | |
| | | <u>Water:</u> | | | | | | | |
| 8 | Piped water inside dwelling | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| | Piped water inside yard (but not in dwelling) | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 8 | Using public tap (at least min.service level) | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 |
| 10 | Other water supply (at least min.service level) | 413 | 413 | 413 | 413 | 413 | 413 | 413 | 413 |
| <i>Minimum Service Level and Above sub-total</i> | | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 |
| 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – |
| 10 | Other water supply (< min.service level) | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 |
| No water supply | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| <i>Below Minimum Service Level sub-total</i> | | 236 | 236 | 236 | 236 | 236 | 236 | 236 | 236 |
| Total number of households | | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 |
| <u>Sanitation/sewerage:</u> | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 |
| Flush toilet (with septic tank) | | 860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 |
| Chemical toilet | | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 |
| Pit toilet (ventilated) | | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 |
| Other toilet provisions (> min.service level) | | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 |
| <i>Minimum Service Level and Above sub-total</i> | | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 |
| Bucket toilet | | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| Other toilet provisions (< min.service level) | | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 |
| No toilet provisions | | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 |
| <i>Below Minimum Service Level sub-total</i> | | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 |
| Total number of households | | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 |
| <u>Energy:</u> | | | | | | | | | |
| Electricity (at least min.service level) | | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 |
| Electricity - prepaid (min.service level) | | – | – | – | – | – | – | – | – |
| <i>Minimum Service Level and Above sub-total</i> | | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 |
| Electricity (< min.service level) | | – | – | – | – | – | – | – | – |
| Electricity - prepaid (< min. service level) | | – | – | – | – | – | – | – | – |
| Other energy sources | | – | – | – | – | – | – | – | – |
| <i>Below Minimum Service Level sub-total</i> | | – | – | – | – | – | – | – | – |
| Total number of households | | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 |
| <u>Refuse:</u> | | | | | | | | | |
| Removed at least once a week | | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 |
| <i>Minimum Service Level and Above sub-total</i> | | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 |
| Removed less frequently than once a week | | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 |
| Using communal refuse dump | | 684 | 684 | 684 | 684 | 684 | 684 | 684 | 684 |

| | | | | | | | | | | | |
|------------------------------------|-----|--|---------------------|---------------------|---------------------|-----------------------------|---------------------------------|--|--|---------------------------------------|---------------------------------------|
| | | Using own refuse dump | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 |
| | | Other rubbish disposal | 327 | 327 | 327 | 327 | 327 | 327 | 327 | 327 | 327 |
| | | No rubbish disposal | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 |
| | | <i>Below Minimum Service Level sub-total</i> | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 |
| | | Total number of households | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 |
| Municipal in-house services | Ref | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
| | | | Outcom e | Outcom e | Outcom e | Original Budget | Adjuste d Budget | Full Year Foreca st | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | <u>Household service targets (000)</u> | | | | | | | | | |
| | | <u>Water:</u> | | | | | | | | | |
| | | Piped water inside dwelling | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| | | Piped water inside yard (but not in dwelling) | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 8 | | Using public tap (at least min.service level) | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 | 3 812 |
| 10 | | Other water supply (at least min.service level) | 413 | 413 | 413 | 413 | 413 | 413 | 413 | 413 | 413 |
| | | <i>Minimum Service Level and Above sub-total</i> | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 | 4 259 |
| 9 | | Using public tap (< min.service level) | | | | | | | | | |
| 10 | | Other water supply (< min.service level) | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 |
| | | No water supply | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | | <i>Below Minimum Service Level sub-total</i> | 236 | 236 | 236 | 236 | 236 | 236 | 236 | 236 | 236 |
| | | Total number of households | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 | 4 495 |
| | | <u>Sanitation/sewerage:</u> | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 | 16 638 |
| | | Flush toilet (with septic tank) | 860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 |
| | | Chemical toilet | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 |
| | | Pit toilet (ventilated) | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 | 6 718 |
| | | Other toilet provisions (> min.service level) | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 | 10 833 |
| | | <i>Minimum Service Level and Above sub-total</i> | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 | 35 473 |
| | | Bucket toilet | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| | | Other toilet provisions (< min.service level) | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 |
| | | No toilet provisions | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 | 4 698 |
| | | <i>Below Minimum Service Level sub-total</i> | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 | 5 642 |
| | | Total number of households | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 | 41 115 |
| | | <u>Energy:</u> | | | | | | | | | |
| | | Electricity (at least min.service level) | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 |

| | | | | | | | | | | | |
|---|-----|---|---------------|---------------|---------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Electricity - prepaid (min.service level) | | | | | | | | | |
| | | Minimum Service Level and Above sub-total | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 |
| | | Electricity (< min.service level) | | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | | |
| | | Other energy sources | | | | | | | | | |
| | | Below Minimum Service Level sub-total | – | – | – | – | – | – | – | – | – |
| | | Total number of households | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 | 37 345 |
| | | <u>Refuse:</u> | | | | | | | | | |
| | | Removed at least once a week | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 |
| | | Minimum Service Level and Above sub-total | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 | 20 066 |
| | | Removed less frequently than once a week | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 |
| | | Using communal refuse dump | 684 | 684 | 684 | 684 | 684 | 684 | 684 | 684 | 684 |
| | | Using own refuse dump | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 | 17 849 |
| | | Other rubbish disposal | 327 | 327 | 327 | 327 | 327 | 327 | 327 | 327 | 327 |
| | | No rubbish disposal | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 | 1 933 |
| | | Below Minimum Service Level sub-total | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 | 21 050 |
| | | Total number of households | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 | 41 116 |
| Municipal entity services | Ref | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | <u>Household service targets (000)</u> | | | | | | | | | |
| Detail of Free Basic Services (FBS) provided | | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Electricity | Ref | <u>Location of households for each type of FBS</u> | | | | | | | | | |
| List type of FBS service | | Formal settlements - (50 kwh per indigent household per month Rands) Number of HH receiving this type of FBS | 1 125 | 1 125 | 1 125 | 1 125 | 1 125 | 1 125 | 1 125 | 1 125 | 1 125 |

| | | | | | | | | | | | |
|--------------------------|-------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | Informal settlements (Rands) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (Rands) <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (Rands) <i>Number of HH receiving this type of FBS</i> Other (Rands) <i>Number of HH receiving this type of FBS</i> | | | | | | | | | |
| | | Total cost of FBS - Electricity for informal settlements | - | - | - | - | - | - | - | - | - |
| Water | Ref . | <u>Location of households for each type of FBS</u> Formal settlements - (6 kilolitre per indigent household per month Rands) <i>Number of HH receiving this type of FBS</i> Informal settlements (Rands) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (Rands) <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (Rands) <i>Number of HH receiving this type of FBS</i> Other (Rands) <i>Number of HH receiving this type of FBS</i> | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 |
| List type of FBS service | | | | | | | | | | | |
| | | Total cost of FBS - Water for informal settlements | - | - | - | - | - | - | - | - | - |
| Sanitation | Ref . | <u>Location of households for each type of FBS</u> Formal settlements - (free sanitation service to indigent households) <i>Number of HH receiving this type of FBS</i> Informal settlements (Rands) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (Rands) <i>Number of HH receiving this type of FBS</i> | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 |
| List type of FBS service | | | | | | | | | | | |
| | | <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (Rands) <i>Number of HH receiving this type of FBS</i> | | | | | | | | | |

| | | | | | | | | | | | |
|--------------------------|-----|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | Other (Rands) <i>Number of HH receiving this type of FBS</i> | | | | | | | | | |
| | | Total cost of FBS - Sanitation for informal settlements | - | - | - | - | - | - | - | - | - |
| Refuse Removal | Ref | <u>Location of households for each type of FBS</u> Formal settlements - (removed once a week to indigent households) <i>Number of HH receiving this type of FBS</i> Informal settlements (Rands) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (Rands) <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (Rands) <i>Number of HH receiving this type of FBS</i> Other (Rands) <i>Number of HH receiving this type of FBS</i> | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 505 |
| List type of FBS service | | | | | | | | | | | |
| | | Total cost of FBS - Refuse Removal for informal settlements | - | - | - | - | - | - | - | - | - |

PART TWO

ANNUAL BUDGET SUPPORTING INFORMATION

5.OVERVIEW OF ANNUAL BUDGET

5.1 Schedule of key deadlines relating to budget proces

1. IDP, Budget, PMS and MPAC Calendar for 2022-23

The IDP, Budget, PMS and MPAC calendar presents the activities that will be undertaken by both the District Municipality and Ba-Phalaborwa Municipality during the 2022/23 financial year. The activities will culminate in the adoption of the 2022/23 IDP and Budget both Mopani District Municipality and Ba-Phalaborwa Municipality.

| Month | Activity | Responsible Department | Time-frame | |
|-----------|---|--|---|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | IDP | | | |
| July 2021 | <p>Preparatory Phase</p> <ul style="list-style-type: none">• IDP, Budget & PMS <p>Operational Meeting (IDP Framework & Process Plan)</p> <ul style="list-style-type: none">• IDP, Budget & PMS <p>Technical Meeting (IDP Framework & Process Plan)</p> <ul style="list-style-type: none">• IDP, Budget & PMS <p>Steering Committee Meeting (Framework & Process Plan)</p> <ul style="list-style-type: none">• Mayor tables | <p>Planning and Development</p> <ul style="list-style-type: none">• Senior Manager Planning and Development• Manager Strategic Planning | <p>23/07/2021</p> <p>23/07/2021</p> <p>26/07/2021</p> <p>29/07/2021</p> | 31 July 2021 |

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|--|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | IDP/Budget/PMS/MPAC Framework & Process Plan in (Special Council) | | | |
| | Budget and mSCOA | | | |
| | Establish Departmental Budget Committees (include councillors & officials). | Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget | 30/07/2021 – 06/09/2021 | |
| | P MS | | | |
| | <ul style="list-style-type: none"> • Compilation of 2020/21 4th quarterly report • Conclude 2021/22 annual performance agreements • Submit final approved SDBIP | Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development | 02/07/2021 - 16/07/2021 03/07/2021 – 23/07/2021 30/07/2021 | |

| | | | | |
|--|--|--|--|--|
| | | <ul style="list-style-type: none"> • Manager Strategic Planning | ? | |
| | <div>M</div> <div>PAC</div> | | | |
| | <ul style="list-style-type: none"> • MPAC Framework and Process Plan. • Consideration of SDBIP for fourth quarter. • Report on SCM- disciplinary matters related to MFMA • Monthly budget statements. • MPAC and Audit committee Quarterly meeting/ report on functioning of AC | Office of Municipal Manager ? MPAC Researcher | <ul style="list-style-type: none"> • 06/07/2021 • 27/07/2021 | |

| Month | Activity | Responsible Department | Time-frame | |
|-------------|--|--|---|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | ? Final Work Programme presented to Council. | | | |
| | I DP | | | |
| August 2021 | Analysis Phase <ul style="list-style-type: none"> • Data collection (ward-based planning) • Data analysis and interpretation • Community Satisfaction Survey | Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning | 02/08/2021 – 31/09/2021 ? 02/08/2021 – 31/09/2021 ? 02/08/2021– 31/09/2021 ? | 28 August 2021 |
| | Budget and mSCOA | | | |
| | <ul style="list-style-type: none"> • 2020/21 internal analysis of financial and non-financial performance. Determine financial position and assess financial capacity against future strategies. • mSCOA Operational Meeting • mSCOA Steering Meeting | Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget | ? 30/08/2021 25 /08/2021 27/08/2021 ? ? | |
| | P MS | | | |

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|--|---|--|---|--|
| | <ul style="list-style-type: none"> 2020/21 IDP implementation feedback: Fourth Quarter Mayoral Imbizo Make public the 2021/22 SDBIP | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic | 02/08/2021 – 31/08/2021 13/08/2021 | |
|--|---|--|---|--|

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|---|---|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <ul style="list-style-type: none"> Make public 2021/22 annual performance agreements and ensure that copies are submitted to Council and MEC:CoGHSTA Place 2021/22 annual performance agreements on the municipal website. Individual performance assessments 2020/21 Annual | Planning Office of Municipal Manager (Mayoral Imbizo) <ul style="list-style-type: none"> Manager in the office of the Municipal Manager Senior Public Participation Officer | <ul style="list-style-type: none"> 16/08/2021 13/08/2021 02/08/2021 – 31/08/2021 | |
| | MPAC | | | |

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|--|--|---|---------------|--|
| | <ul style="list-style-type: none"> • Committee meeting. • MPAC District wide session • Monthly budget statements • Annual performance plan prepared • Performance agreements signed by MM & section 56 officials. • Annual financial statements to be submitted to AG • Declaration forms completed and updated by Cllrs and Staff. | Office of Municipal Manager MPAC Researcher | 24-29/08/2021 | |
|--|--|---|---------------|--|

| Month | Activity | Responsible Department | Time-frame | |
|------------------------|--|--|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <ul style="list-style-type: none"> • Probing 4th quarter performance report. • Public hearing on the fourth quarter performance report. | | | |
| Risk Management | | | | |
| | Risk Management Committee (2020/21 Fourth Quarter Risk Management Report) | Office of Municipal Manager Manager Risk Management | 22/07/2021 | |

| | I DP | | | |
|----------------|--|---|---|--|
| September 2020 | Analysis Phase <ul style="list-style-type: none"> Data collection (ward-based planning) Data analysis and interpretation Community Satisfaction Survey | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development <ul style="list-style-type: none"> Manager Strategic Planning | 02/08/2021 – 31/09/2021 02/08/2021– 30/09/2021 02/08/2021– 30/09/2021 | |
| | Budget and mSCOA | | | |
| | <ul style="list-style-type: none"> Circulate budget schedules to all departments Consolidate draft core departments business plans & budgets Review resources frames and financial strategies mSCOA Steering Meeting | Budget and Treasury CFO Manager Budget | 27/09/2021 – 10/10/2021 09/09/2021 – 16/09/2021 27/09/2021 – 04/11/2021 14/09/2021 | |

| Month | Activity | Responsible Department | Time-frame | |
|-------|-------------------------|------------------------|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | mSCOA Technical Meeting | | 24/09/2021 | |
| | P MS | | | |

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|--------------|--|--|--|--|
| | <ul style="list-style-type: none"> Individual performance assessment report 2020/21 Annual Submission of Final 2019/20 departmental annual reports | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning | <ul style="list-style-type: none"> 10/09/2021 20/09/2021 | |
| | <div>M</div> <div>PAC</div> | | | |
| | <ul style="list-style-type: none"> MPAC strategic planning session 4th Quarter Individual Performance Assessment Report Monthly budget statements | Office of Municipal Manager MPAC Researcher | 01-03/09/2021 30/09/2021 | |
| | <div>I</div> <div>DP</div> | | | |
| October 2021 | Analysis Phase <ul style="list-style-type: none"> IDP, Budget & PMS Operational Meeting (Analysis Phase) IDP, Budget & PMS Technical Meeting (Analysis Phase) IDP, Budget & PMS Steering Meeting (Analysis Phase) IDP, Budget & PMS Rep | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning | 01/10/2021 04/10/2021 13/10/2021 14/10/2021 (Virtual) | |

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|---|---|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | Forum (Analysis Phase) | | 15/10/2021 (Meeting) | |
| | Budget and mSCOA | | | |
| | <ul style="list-style-type: none"> Commence preparation for the 2021/22 departmental operational plans and service delivery and budget implementation plan aligned to strategic priorities in IDP and inputs from other stakeholders including government and bulk service providers (and NERSA) | Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget | <ul style="list-style-type: none"> 14-15/10/2021 | |

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|--|--|--|---|--|
| | <ul style="list-style-type: none"> • mSCOA Operational Meeting • mSCOA Steering Meeting | | <ul style="list-style-type: none"> • 12/10/2021 • 19/09/2021 | |
| | PMS | | | |
| | <p>2 Continuation of preparations for 2020/21 annual report utilizing financial and nonfinancial information first reviewed as part of budget and IDP analysis</p> | <p>Planning and Development</p> <ul style="list-style-type: none"> • Senior Manager Planning and Development <p>Development</p> <ul style="list-style-type: none"> • Manager Strategic | <ul style="list-style-type: none"> • 08/10/2021 – 29/10/2021 • 08/10/2021 – | |

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| | | | 29/10/2021 | |
|--|--|--|------------|--|

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|--|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <p>2. Compilation of 2020/21 first quarter institutional performance report.</p> | Planning | | |
| | MPAC | | | |
| | <ul style="list-style-type: none"> Consolidated AFS submitted to AG SDBIP for first quarter consideration Project Visit Report on SCM/disciplinary matters related to MFMA Monthly budget statements MPAC Strategic Planning session | <p>Office of Municipal Manager</p> <p>2. MPAC Researcher</p> | <ul style="list-style-type: none"> 12/10/2021 19/10/2021 29/10/2021 | |
| | Budget and mSCOA | | | |

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|----------------------|---|--|------------------------------|--|
| November 2021 | <p>Community and stakeholder consultation process, review inputs, financial models, assess impacts on tariffs and charges and consider funding decisions including borrowing. Adjust estimates based on plans and resources. Commence consultation on the</p> | <p>Budget and Treasury</p> <ul style="list-style-type: none"> CFO Manager Budget | <p>05/11/2021–29/11/2021</p> | |
|----------------------|---|--|------------------------------|--|

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|--|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <p>proposed tariffs. Check the tariff submission date and align.</p> <ul style="list-style-type: none"> Draft five-year Financial Plan mSCOA Operational Meeting mSCOA Steering Meeting | | <p>05/11/2021 – 29/11/2021</p> <p>09/11/2021</p> <p>29/11/2021</p> | |
| | <p>P MS</p> | | | |
| | <p>Mayoral Imbizo on first quarter performance</p> | <p>Office of Municipal Manager</p> <p>Manager in the office of the</p> | <p>08/11/2021– 25/11/2021</p> | |

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|--|--|---|-----------------------------------|--|
| | | Municipal Manager | | |
| | M | PAC | | |
| | <ul style="list-style-type: none"> • Probe 1st Quarter Performance report. • Monthly budget statements • Technical Committee meeting • Public hearing on the 1st Quarter performance report. ? MPAC/Audit meeting | Office of Municipal Manager ? MPAC Researcher | ? 09/11/2021 ? 23/11/2021 ? | |
| | Risk Management | | | |
| | ? Risk Management Committee (2021/22) | Office of Municipal Manager | ? 05/11/2021 | |

| Month | Activity | Responsible Department | Time-frame | |
|---------------|--|---|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | First Quarter Risk Management Report) | Manager Risk Management | | |
| | IDP | | | |
| December 2021 | Strategies Phase Strategic Session | Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning | 01/12/2021 – 03/12/2021 | |
| | PMS | | | |
| | Finalize the draft annual report incorporating financial and non financial information on performance, audit reports and annual financial statements | Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning | 17/12/2021 | |
| | MPAC | | | |

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|--|--|--|---------------------------|--|
| | ? Develop schedule for considering the 2019/20 Annual Report | Office of Municipal Manager ? MPAC Researcher | ? 14 /12/2021 | |
| | Budget and mSCOA | | | |
| | ? Finalise the 2021/22 inputs from bulk resource providers | Budget and Treasury ? CFO | ? 06/12/2021 – 10/12/2021 | |

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|------------------------|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | (and NERSA) and agree on proposed price increase. (Align after submission of proposed tariffs | ? Manager Budget | ? | |
| | Budget and mSCOA | | | |

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|--------------|---|---|--|--|
| January 2022 | <ul style="list-style-type: none"> • Mid-year Budget engagement session (Provincial Treasury) • Mid-Year Performance Assessment and recommend and adjustment budget, if necessary. • Incorporate priorities from the President's State of the Nation Address, National Treasury and SALGA for further budget consideration. • Review all aspects of the 2021/22 budget including any unforeseen and unavoidable expenditure in light of need for an adjustment budget. • mSCOA Steering Meeting • mSCOA Operational Meeting | Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget | <ul style="list-style-type: none"> • 24/01/2022 • 27/01/2022 • 21/01/2022– 23/01/2022 • 10/01/2022– 24/01/2022 • 11/01/2022 • 28/01/2022 | |
| | PMS | | | |

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|--|---|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <ul style="list-style-type: none"> • Compilation of 2021/22 Midyear report • Mayor tables 2020/21 annual report to council • Make public the 2020/21 annual report and invite comments from local community, submit report to Auditor-General, Provincial Treasury & CoGHSTA • Consider monthly & mid-year reports for the period ended 31 December 2021. • Review implementation of budget and service delivery plan (SDBIP), identify problems and amend or recommend appropriate amendments. Submit report to council and make public any amendments to the SDBIP by the end of January 2020 to Council the status of next three year budget, 2019/20 annual report (including AFS & audit report) and summarizes overall findings of 2019/20 | Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning | <ul style="list-style-type: none"> • 03/01/2022 – 21/01/2022 • 27/01/2022 • 27/01/2022 • 28/01/2022 • 24/01/2022 • 24/01/2022 | |

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|---|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | annual performance report. | | | |
| | MPAC | | | |
| | <ul style="list-style-type: none"> • MPAC and Audit committee Quarterly meeting • Mid-year report and budget of council • AFS returned from A-G • Matters raised by A-G. • Report on disciplinary matters related to MFMA/Report on SCM • Monthly budget statement's • Report in functioning of AC. | Office of Municipal Manager MPAC Researcher | 11-17/01/2022 | |
| | IDP | | | |

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|----------------------|--|--|--------------------------|-------------------------|
| February 2022 | Strategies, Projects, Integration Phase <ul style="list-style-type: none"> IDP, Budget & PMS Operational meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Technical meeting (Strategies, Projects | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning | 04/02/2022 09/02/2022 | 28 February 2022 |
|----------------------|--|--|--------------------------|-------------------------|

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|------------------------|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | prioritisation and Sector plans) <ul style="list-style-type: none"> IDP, Budget & PMS Steering meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Representative Forum (strategies, Projects prioritisation and Sector plans). | | <ul style="list-style-type: none"> 11/02/2022 18/02/2022 (Virtual) 21/02/2022 (Meeting) | |
| | Budget and mSCOA | | | |

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|--|---|---|---|--|
| | <ul style="list-style-type: none"> Incorporate directives from the National budget and Provincial and National allocations to municipalities into budget. Finalise the draft 2022/23 detailed operating & capital budgets in the prescribed formats incorporating National and Provincial budget allocations, integrate and align to IDP documentation and draft SDBIP, finalise budget policies including tariff | Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget | <ul style="list-style-type: none"> 07/02/2022 – 27/02/2022 04/02/2022 11/02/2022 28/02/2022 | |
|--|---|---|---|--|

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|------------------------|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | policy. <ul style="list-style-type: none"> Tabling and approval of an adjustments budget (if necessary) MSCOA Operational meeting MSCOA Technical meeting | | <ul style="list-style-type: none"> 11/02/2022 25/02/2022 | |
| | PMS | | | |

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|--|--|--|--|--|
| | <ul style="list-style-type: none"> Individual Performance Assessments 2021/22 Midyear Place 2020/21 annual report on the municipal website Mayoral Imbizo | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager (Moyoral Imbizo) <ul style="list-style-type: none"> Manager in the office of the Municipal Manager | <ul style="list-style-type: none"> 01/02/2022 - 19/02/2022 03/02/2022 01/02/2022 – 11/02/2022 | |
| | MPAC | | | |
| | <ul style="list-style-type: none"> Considering the 2020/21 annual report Public Participation on the | Office of Municipal Manager ? MPAC | <ul style="list-style-type: none"> 08/02/2022 16-18/02/2022 | |

| Month | Activity | Responsible Department | Time-frame | |
|------------------------|--|--|------------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | draft Annual Report <ul style="list-style-type: none"> • MPAC Working Session for probing annual report • MPAC/AG meeting • Consider the 2021/22 Mid-Year Report • Monthly budget statements • Visit projects • Public Hearing on 2021/22 Mid- Year report • Visit to Scopa | Researcher | ? 22/02/2022 ? 28/02/2022 | |
| Risk Management | | | | |
| | ? Risk Management Committee (2020/21 Second Quarter Risk Management Report) | Office of Municipal Manager ? Manager Risk Management | ? 05/02/2021 | |
| | IDP | | | |

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|-------------------|--|--|--------------------------|----------------------|
| March 2022 | Approval Phase (Draft IDP) <ul style="list-style-type: none"> IDP, Budget & PMS operational meeting (Draft 2022/23 IDP, Budget & PMS) IDP, Budget & PMS Technical meeting (Draft 2022/23 IDP, Budget & PMS) | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning | 04/03/2022 09/03/2022 | 31 March 2022 |
|-------------------|--|--|--------------------------|----------------------|

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|------------------------|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <ul style="list-style-type: none"> IDP, Budget & PMS Steering meeting (Draft 2022/23 IDP, Budget & PMS) IDP, Budget & PMS Representative Forum (Draft 2022/23 IDP, Budget & PMS) Mayor table Draft IDP, Budget & PMS for adoption by Council. Publication of the IDP, Budget & PMS Public Participation schedule | | <ul style="list-style-type: none"> 14/03/2022 21/03/2022 (Virtual) 23/03/2022 30/03/2022 30/03/2022 | |
| | Budget and mSCOA | | | |

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|--|--|---|---|--|
| | <ul style="list-style-type: none"> Consolidation of Draft 2022/23 annual budget. Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges. Distribute all budget documentation prior to meeting at which budget is to be tabled. Table in Council the 2022/23 annual budget & all supporting documents. Submit the 2021/22 approved adjustments | Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget | <ul style="list-style-type: none"> 04/03/2022 11/03/2022 18/03/2022 – 25/03/2022 31/03/2022 14/03/2022 | |
|--|--|---|---|--|

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|------------------------|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | budget to the Provincial & National Treasury & any other affected organ of state (10 days after approval.) <ul style="list-style-type: none"> mSCOA Steering Meeting mSCOA Operational Meeting | | 15/03/2022 18/03/2022 | |
| | PMS | | | |

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|--|--|--|--|--|
| | <ul style="list-style-type: none"> • Compile Individual performance assessment report (2021/22 Mid -Year Quarter) • Council adopts the 2020/21 annual report with the comments of the oversight committee. • Submit draft 2022/23 SDBIP to the Mayor • Submit draft 2022/23 annual performance agreements to the Mayor | Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning | ? 15/03/2022 29/03/2022 28/03/2022 ? 28/03/2022 ? ? | |
| | MPAC | | | |
| | <ul style="list-style-type: none"> • Public hearing on the 2020/21 Annual Report • Oversight report preparation ? Monthly budget statements • Submit Oversight Report and | Office of Municipal Manager ? MPAC Researcher | ? 01/03/2022 ? ? 08/03/2022 14/03/2022 | |

| Month | Activity | Responsible Department | Time-frame | |
|-----------------|--|---|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | Annual Report to Council Review all matters referred to the committee by council | | 24/03/2022 29/03/2022 31/03/2022 | |
| | IDP | | | |
| April 2022 | Approval Phase (Draft IDP cont) Consultations on tabled Draft 2022/23 IDP, Budget & PMS | Planning and Development • Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager • Manager in the office of the Municipal Manager • Senior Officer Public Participation | 01/04/2022– 29/04/2022 | 30 April 2022 |
| Risk Management | | | | |

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|--|--|---|---------------------|--|
| | <p>⌘ Strategic Risk Assessment – Develop 2021/22 Strategic</p> | <p>Office of Municipal Manager ⌘ Manager Risk</p> | <p>⌘ 17/03/2021</p> | |
|--|--|---|---------------------|--|

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|--|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | Register | Management | | |
| | Budget and mSCOA | | | |
| | <ul style="list-style-type: none"> Make public the 2022/23 tabled annual budget & accompanying budget documentation, invite the community to submit representations and submit to Provincial & National Treasury and other affected organs of state. Consultation on tabled budget, publicise and conduct public hearings and meetings within wards. mSCOA Operational Meeting mSCOA Operational Meeting | <p>Budget and Treasury</p> <ul style="list-style-type: none"> CFO Manager Budget | <ul style="list-style-type: none"> 08/04/2022 – 22/04/2022 13/04/2022 – 22/04/2022 20/04/2022 18/04/2022 | |

| | PMS | | | |
|--|---|---|--|--|
| | <ul style="list-style-type: none"> Submit the 2020/21 Annual Report & Oversight Report to Provincial Treasury, CoGHSTA, AG and Legislature. Make public the 2020/21 | Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager | <ul style="list-style-type: none"> 08/04/2022 12/04/2022 | |

| Month | Activity | Responsible Department | Time-frame | |
|-------|---|------------------------|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | oversight report ? Submission of third quarter departmental performance report | Strategic Planning | ? 12/04/2022 | |
| | MPAC | | | |

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|-----------------|--|---|--|--------------------|
| | <ul style="list-style-type: none"> • Oversight report made public • Consider the 2020/21 Draft SDBIP for third quarter • Report on SCM • Report on disciplinary matters related to MFMA • Monthly budget statements • MPAC and Audit committee Quarterly meeting | Office of Municipal Manager MPAC Researcher | 04-22/04/2022 28/04/2022 | |
| | IDP | | | |
| May 2022 | Approval Phase (Final IDP) <ul style="list-style-type: none"> • IDP, Budget & PMS Operational Teams (Analysis & integration of public comments) • IDP, Budget & PMS Technical meeting (Analysis & integration of public comments) | Planning and Development Senior Manager Planning and Development Manager Strategic Planning | 06/05/2022 (14h00) 08/05/2022 13/05/2022 (14h00) | 31 May 2022 |

| Month | Activity | Responsible Department | Time-frame | |
|-------|--|---|--|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <ul style="list-style-type: none"> IDP, Budget & PMS Steering meeting (analysis & integration of public comments) IDP, Budget & PMS Representative meeting (analysis & integration of public comments) Mayor tables Final 2022/23 IDP, Budget & PMS for final approval/adoption | | <ul style="list-style-type: none"> 16/05/2022 20/05/2022 (Virtual) 23/05/2022 | |
| | Budget and mSCOA | | | |
| | <ul style="list-style-type: none"> Draft Benchmark exercise 2021/22 Consider the views of the community and other stakeholders on the 2022/23 budget. Respond to submissions received & if necessary revise the budget and table amendments for council consideration. mSCOA Steering Meeting mSCOA Operational Meeting | Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget | <ul style="list-style-type: none"> 13-18/05/2022 13/05/2022– 18/05/2022 13/05/2022 – 18/05/2022 10/05/2022 18/05/2022 | |
| | PMS | | | |
| | | Planning and | | |

| Month | Activity | Responsible Department | Time-frame | |
|------------------------|---|---|----------------------------|------------------------------|
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | <p>☐ Approve the 2022/23 SDBIP-final date under legislation 28 July 2022</p> | <p>Development ☐ Senior Manager Planning and Development Manager Strategic Planning</p> | <p>☐ 31/05/2022</p> | |
| | MPAC | | | |
| | <ul style="list-style-type: none"> • MPAC Technical committee meeting. • MPAC District forum meeting • Consider the Draft IDP, Budget and PMS • Consider third Quarter report • Monthly budget statements • Probing and public hearing on third Quarter Institutional Performance Report. | <p>Office of Municipal Manager ☐ MPAC Researcher ☐</p> | <p>☐ 03-27/05/2022</p> | |
| Risk Management | | | | |

| | <ul style="list-style-type: none">Risk Management Committee (2021/22 Third Quarter Risk Management Report and the Draft Strategic Risk Register)Council adopts the Strategic Risk Register | Office of Municipal Manager Manager Risk Management | 13/05/2022 | |
|-----------|---|---|--|------------------------------|
| Month | Activity | Responsible Department | Time-frame | |
| | | | Ba-Phalaborwa Municipality | Mopani District Municipality |
| | IDP | | | |
| June 2022 | <ul style="list-style-type: none">Public Notice on the adoption of IDP, Budget & PMSSubmission of the Final Approved IDP to the MEC for Local Government & Housing | Planning and Development <ul style="list-style-type: none">Senior Manager Planning and DevelopmentManager Strategic Planning | <ul style="list-style-type: none">10/06/202214/06/2022 | 30 June 2022 |
| | Budget | | | |
| | <ul style="list-style-type: none">Submit approved IDP/Budget to National & Provincial Treasury, CoGHSTA and District (10 working days after approval)mSCOA Operational MeetingmSCOA Steering Meeting | Budget and Treasury <ul style="list-style-type: none">CFOManager Budget | <ul style="list-style-type: none">14/06/202213/06/202214/06/2022 | |

| | MPAC | | | |
|--|---|--|---|--|
| | <ul style="list-style-type: none"> Monthly budget statements Consider the alignment of final IDP, Budget, PMS and MPAC Work Programme Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC | Office of Municipal Manager MPAC Researcher | <ul style="list-style-type: none"> 07/6/2022 28/06/2022 | |

6. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

6.1 VISION OF THE MUNICIPALITY

The vision was therefore revised as follows:

“Provision Of Quality Services For Community Well-Being And Tourism Development”

6.2 FIVE YEAR STRATEGIC FOCUS AREA

Good governance and institutional excellence: The learning and growth perspective entails skills development and capacitating of employees. Employees are the foundation of the municipality; if employees are skilled and capacitated they will improve the ways they work and both service delivery and individual performance will improve. This perspective will also include leadership, financial and management training. This objective will address NSDP priority area “Effective administration and governance structure.”

Provide, maintain and upgrade municipal assets and services: The core function of the municipality is to provide access to services. Ba-Phalaborwa experiences the following challenges as mentioned under the binding constraints in the strategic alignment and which is directly linked to the NSDP and PGDS: Infrastructure development, poor maintenance plans and infrastructure development plans. If these are not addressed, the municipality will not be able to provide sustainable services to the community and investment and economic growth in the municipal area will be challenged. The infrastructure master plan such as Electricity, roads and water master plans to be developed as a matter of urgency to unlock gaps of the challenges of the infrastructure.

Environmental sustainability: PGDS strategic objective deals with environmental sustainability and climate change. A priority mentioned in the PGDS is that all municipalities have to have environmental management plans. Also mentioned are waste management plans, recycling of waste and water and alternative energy plan. Ba-Phalaborwa plays a leading role in the achievement of this objective as mentioned under NSDP and PGDS priorities.

Develop effective and sustainable stakeholder relationships and partnerships: With the small revenue base it is crucial that partnerships be formed and stakeholder relationships built to ensure cooperation and development of Ba-Phalaborwa and its community. Ba-Phalaborwa has established strategic relationships with the mines, Phalaborwa Foundation and DBSA. Stakeholder management, however, is not structured.

Facilitate local economic growth and provide for mobility and access: The best way to alleviate poverty, curb unemployment and address social problems is to ensure that there are enough jobs so that everybody in the community can earn a living. Ba-Phalaborwa has various projects and initiatives to alleviate poverty and stimulate economic growth. Ba-Phalaborwa's location has established it as developmental and economic nodes in tourism, mining, agriculture and a service node.

Become financially viable: To be sustainable, it is necessary for the municipality to increase its revenue base through expanding its collection points, partnership and investment in the area. Again, investment will only be achieved if the necessary infrastructure is provided and therefore maintenance, upgrading and replacement of infrastructure is of utmost importance for the municipality.

Ensure community well-being; Community well-being does not only have to do with provision of services, but also deals with priorities such as HIV/Aids, education, health, safety and security and literacy. Ba-Phalaborwa strives, together with its stakeholders and partnerships to achieve on all these priorities to ensure healthy and sustained community.

6.3 ALIGNMENT OF IDP WITH NATIONAL AND PROVINCIAL GOVERNMENT

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|-----------------------|------------------------|--|---|--|---|--|--|----------------------------|--|--|
| Economic | Financial | 1. Speed up economic growth and transform the economy to create decent work and sustainable livelihoods. | | | 1. Ensuring more inclusive economic growth, decent work and sustainable livelihoods | 3. Implement the community work programme and cooperatives supported | 1: Contribute to building a Developmental State in National, Provincial and Local Government that is efficient, effective and responsive (Enhance the municipal contribution to job creation and sustainable livelihoods through Local Economic Development) | Local Economic Development | An economy that will create more jobs An inclusive and integrated rural economy | Promotion of the local economy |
| Social Infrastructure | Community Satisfaction | 5. Improve the health profile of society | 5. Fostering Development Partnerships, Social Cohesion and community mobilisation | 5. Strengthen partnerships between local government, communities and civil society | 4. Access to quality education | | | Basic Service Delivery | Improving the quality of education, training and innovation | Integrate social development and services for sustainability |
| Social Infrastructure | Community Satisfaction | | | | 5. Improved health care | | | Basic Service Delivery | Quality health care for all | Integrate social development and services for sustainability |

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|--------------------------|-------------------------|---|--|------|---|--------------------------------------|---|------------------------|--|---|
| Social Infrastructure | Community Satisfaction | 6. Intensify the fight against crime and corruption | | | 6. Fighting crime and corruption | | | Basic Service Delivery | Fighting corruption | Integrate social development and services for sustainability |
| Social Infrastructure | Community Satisfaction | 7. Building of cohesive, caring and sustainable communities | | | 8. Cohesive and sustained communities | | | Basic Service Delivery | An inclusive and integrated rural economy Transforming society and uniting the country | Integrate social development and services for sustainability |
| Social Infrastructure | Community Satisfaction | | 3. Accelerating service delivery and supporting the vulnerable | | 3. Rural development, food security and land reform | | | Basic Service Delivery | An inclusive and integrated rural economy | Provision of sustainable integrated infrastructure and services |
| Technical Infrastructure | Institutional Processes | | 3. Accelerating service delivery and supporting the vulnerable | | | 2. Improved access to basic services | 3. Accelerating service delivery & supporting the vulnerable (Improve quantity & quality of municipal basic services to people in | Basic Service Delivery | Improving infrastructure | Provision of sustainable integrated infrastructure and services |

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|--------------------------|-------------------------|---|--|---|--|---|---|------------------------|--|---|
| | | | | | | | areas of access to water, sanitation, electricity, waste management, roads & disaster management) | | | |
| Technical Infrastructure | Institutional Processes | 2. Massive programmes to build economic and social infrastructure | | 1. Ensure that municipalities meet the basic needs of communities | | 1. Implement a differentiated approach to municipal financing, planning and support (Outcome 2 and 3) | 1: Contribute to building a Developmental State in National, Provincial and Local Government (Implement a differentiated approach to municipal financing, planning and support) | Basic Service Delivery | Reforming public service Improving infrastructure | Provision of sustainable integrated infrastructure and services |
| Technical Infrastructure | Institutional Processes | | 3. Accelerating service delivery and supporting the vulnerable | | 2. Provision of economic and social infrastructure | | | Basic Service Delivery | Improving infrastructure | Provision of sustainable integrated infrastructure and services |
| Technical Infrastructure | Institutional Processes | 3. Comprehensive rural development strategy | | | | | | Basic Service Delivery | Improving infrastructure An inclusive | Provision of sustainable integrated |

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| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|-------------------------------|-------------------------|--|---|------|--|--|---|--|------------------------------------|--|
| | | linked to land and agrarian reform and food security | | | | | | | and integrated rural economy | d infrastructure and services |
| Technical Infrastructure | Institutional Processes | 9. Sustainable resource management and use | | | 9. Sustainable resource management and use | | | Basic Service Delivery | Transition to a low-carbon economy | Sustain the environment |
| Governance and Administration | Institutional Processes | | | | | 6: Improved municipal financial and administrative capacity | 2: Strengthen Accountability and Clean Government (Develop a coherent and cohesive system of governance and a more equitable intergovernmental fiscal system) | Municipal Financial Viability and Management | Reforming the public service | Improve financial viability |
| Governance and Administration | Institutional Processes | | 4. Improving the Developmental Capability of the Institution of Traditional Leadership. | | | 5. Deepened democracy through a refined ward committee model | 3: Accelerating Service Delivery and supporting the Vulnerable (Deepen democracy through a refined ward committee model) | Good Governance and Public Participation | Reforming the public service | Good Corporate governance and Public Participation |

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|-------------------------------|-------------------------|--|--|---|--|--|--|---|---|--|
| Governance and Administration | Institutional Processes | 3. Comprehensive rural development strategy linked to land and agrarian reform and food security | | | 3. Rural development, food security and land reform | 4. Actions supportive of human settlement outcomes | 1: Contribute to building a Developmental State in National, Provincial and Local Government that is efficient, effective and responsive (Ensure the development and adoption of reliable and credible integrated Development Plans) | Municipal Transformation and Organisational Development | Reversing the spatial effect of apartheid | Facilitate sustainable development |
| Governance and Administration | Institutional Processes | 10. Building of a developmental state including improving of public services and strengthening democratic institutions | 1. Building the Developmental State in Provincial and Local Government that is efficient, effective and responsive | 2. Build clean, responsive and accountable local government | 10. A developmental state including improvement of public services | 7. Single Window of coordination | 1: Contribute to building a Developmental State in National, Provincial and Local Government (Create a single window of coordination for the support, monitoring and intervention in municipalities) | Good Governance and Public Participation | Reforming the public service | Good Corporate governance and Public Participation |

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|-------------------------------|-------------------------|------|---|---|--|-------------------------------------|--|--|------------------------------|--|
| Governance and Administration | Institutional Processes | | 2. Strengthen Accountability and Clean Government | 3. Improve functionality, performance and professionalism in municipalities | 9. Sustainable resource management and use | 6. Improved administrative capacity | 1: Contribute to building a Developmental State in National, Provincial and Local Government (Develop and strengthen a politically and administratively stable system of municipalities) | Good Governance and Public Participation | Reforming the public service | Good Corporate governance and Public Participation |
| Governance and Administration | Institutional Processes | | | | | | 2: Strengthen Accountability and Clean Government (Build and strengthen the administrative, institutional and financial capabilities of municipalities) | Good Governance and Public Participation Municipal Transformation and Organisational Development | Reforming the public service | Attract, develop and retain best human capital |
| Governance and Administration | Institutional Processes | | | | | | 2: Strengthen Accountability and Clean Government (Develop a coherent and cohesive system of governance and a more equitable intergovernme | Good Governance and Public Participation | Reforming the public service | Good Corporate governance and Public Participation |

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|-------------------------------|-------------------------|---|-------|---|----------------------------------|-----------|--|---|------------------------------|--|
| | | | | | | | ntal fiscal system) | | | |
| Governance and Administration | Institutional Processes | | | | | | 2: Strengthen Accountability and Clean Government (Restore the institutional integrity of municipalities) | Municipal Transformation and Organisational Development | Reforming the public service | Attract, develop and retain best human capital |
| Governance and Administration | Institutional Processes | | | 4.Improve national and provincial policy, support and oversight to local government | | | | | Reforming the public service | Good Corporate governance and Public Participation |
| Governance and Administration | Institutional Processes | 6. Intensify the fight against crime and corruption | | | 6. Fighting crime and corruption | | 2: Strengthen Accountability and Clean Government (Uproot fraud, corruption, nepotism and all forms of maladministration affecting local government) | Good Governance and Public Participation | Fighting corruption | Advance good corporate governance |

| Cluster | PERSPECTIVE | MTSF | COGTA | MTAS | LEGDP (PGDS) | OUTCOME 9 | COGTA BUSINESS PLAN 2010/2011 | STRATEGIC AGENDA KPA | NATIONAL DEVELOPMENT PLAN | BA-PHALABORWA |
|-------------------------------|-------------------------|--|-------|------|---|-----------|-------------------------------|---|------------------------------|--|
| Governance and Administration | Institutional Processes | 8. Pursuing African advancement and enhanced international cooperation | | | 8. Creation of a better Africa and a better world | | | | Reforming the public service | Advance good corporate governance |
| Governance and Administration | Learning and Growth | 4. Strengthening of skills and human resource base | | | | | | Municipal Transformation and Organisational Development | Reforming the public service | Attract, develop and retain best human capital |

7. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

7.1 Key Financial Indicators and ratios

LIM334 Ba-Phalaborwa - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| <u>Borrowing Management</u> | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0.0% | 0.0% | 3.9% | 3.8% | 3.8% | 3.8% | 0.0% | 3.7% | 3.5% | 3.4% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 0.0% | 0.0% | 4.5% | 5.8% | 5.8% | 5.8% | 0.0% | 5.5% | 5.3% | 5.1% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 121.1% | 0.0% | 0.0% | 0.0% | 13.9% | 195.8% | 195.8% | 195.8% |
| <u>Liquidity</u> | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | – | – | 0.6 | 1.8 | 1.2 | 1.2 | (0.8) | 1.2 | 1.2 | 1.3 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | – | – | 0.6 | 1.8 | 1.2 | 1.2 | (0.8) | 1.2 | 1.2 | 1.3 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | – | – | (1.1) | 0.2 | 0.4 | 0.4 | 0.7 | 0.1 | 0.1 | 0.2 |
| <u>Revenue Management</u> | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 0.0% | 0.0% | 0.0% | 93.6% | 86.9% | 86.9% | 0.0% | 93.2% | 90.9% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 0.0% | 0.0% | 0.0% | 93.6% | 86.9% | 86.9% | 0.0% | 93.2% | 90.9% | 90.6% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 0.0% | 0.0% | 168.3% | 58.3% | 59.0% | 59.0% | 284.0% | 75.9% | 76.1% | 76.2% |

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| | | | | | | | | | | | |
|---|---|------|------|--------|---------|--------|--------|---------|--------|--------|--------|
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| <u>Creditors Management</u> | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within 'MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 0.0% | 0.0% | 945.1% | -246.4% | 280.8% | 280.8% | -138.2% | 654.2% | 636.6% | 395.8% |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 0.0% | 0.0% | 23.0% | 31.6% | 31.9% | 31.9% | 25.3% | 28.7% | 28.4% | 28.0% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 0.0% | 0.0% | 25.4% | 35.2% | 35.2% | 35.2% | | 31.6% | 31.8% | 31.4% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 0.0% | 0.0% | 0.0% | 5.6% | 1.8% | 1.8% | | 1.8% | 1.8% | 1.8% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 0.0% | 0.0% | 16.5% | 14.9% | 15.1% | 15.1% | 0.0% | 12.1% | 12.1% | 12.0% |
| <u>IDP regulation financial viability indicators</u> | - | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | - | - | 18.0 | 6.5 | 6.5 | 6.5 | 13.3 | 18.2 | 18.7 | 19.5 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 0.0% | 0.0% | 501.6% | 107.4% | 107.5% | 107.5% | 591.9% | 152.8% | 150.3% | 151.3% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | - | - | 1.9 | (1.8) | 3.4 | 3.4 | 21.6 | 1.7 | 1.8 | 2.8 |

7.2 Measurable Performance Objectives and Indicators

LIM334 Ba-Phalaborwa - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Vote 6 - Technical Services | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Benfarm upgrading of street</i> | | | | | 100 000 | 4 098 911 | | 10 000 000 | 14 000 000 | 18 653 500 |
| Installation of stormwater culverts in mashishimale Lejori, makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery | | | | | - | - | - | 18 000 000 | 14 500 000 | 18 653 500 |
| Tambo Upgrading of street Phase 2 | | | | | 18 000 000 | 11 702 346 | 11 702 346 | 200 000 | - | - |
| <i>Refurbishment of Namakgale stadium</i> | | | | | 7 628 700 | 9 179 493 | 9 179 493 | 5 357 000 | 7 297 000 | - |
| Selwane Sports Complex | | | | | 1 056 034 | 1 056 034 | 1 056 034 | 820 000 | | |
| Upgrading of B1 EXTENTION | | | | | 6 272 050 | 6 272 050 | 6 272 050 | - | - | - |
| <i>Establishment of new cemetery in Gravelotte</i> | | | | | 1 500 | 1 500 | 1 500 | - | - | - |
| Tambo Upgrading of Internal Street Phase2(Co - funding) | | | | | 1 569 721 | 1 569 721 | 1 569 721 | - | - | - |

8. OVERVIEW OF BUDGET-RELATED POLICIES

The following policies has been reviewed and adopted with this budget for implementation as from July 2022

Tariff Policy

- The Tariff Policy was reviewed in line with relevant legislation and adopted with this budget for implementation as from July 2022

Property Rates Policy

- A policy in line with Local Government: Municipal Property Rates Act, Act No. 6 of 2004 was reviewed to take into consideration requirements of Gazette to ensure the implementation of the new property rates act and is adopted with this budget for implementation.

Budget Policy

- A budget policy in line with relevant legislation was reviewed and is adopted with this budget for implementation as from July 2022.

Asset Management Policy

- A policy in line with relevant legislation is reviewed and adopted with this annual budget for implementation as July 2022.

Supply chain management policy

- The supply chain management policy in line with relevant legislation was reviewed and is adopted with this budget for implementation as from July 2022.

Indigent Household Consumer Policy

- The Indigent and household Consumer policy in line with relevant legislation was reviewed and is adopted with this budget for implementation as from July 2022. The approved indigent register will be in force as from 1st July 2022.

Credit Control, Debt Collection and Consumer Care Policy

- Credit Control and Debt Collection Policy of the municipality was reviewed to take into account relevant legislation and developments in court findings and orders during the year. The policy also covers Consumer Care principles. The policy is adopted with this budget for implementation from July 2022

Investment Policy

- The municipality was reviewing an Investment Policy to ensure proper cash management and investment in line with relevant legislation and the policy and is adopted with this budget for implementation. The policy will be implemented after adopting procedure manuals for implementation from July 2022.

Virement Policy

- Virement policy was reviewed by the municipality in line with legislation to ensure that the process of this policy is implemented, to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes.

Petty Cash Policy

- The municipality reviewed the petty cash policy in line with relevant legislation and policy so that it may be able to improve the efficiency of departmental operations especially for purchases of minor items.

Bad Debt Write Off

- Bad debt write off policy was reviewed by the municipality in line with legislation and policy to ensure that the whole credit control and debt collection process have been followed in terms of trying to obtain payment due to council by customer, taking into account developments of legislation governing financial management in local government as well as accounting standards.

Deposit Policy

- Deposit policy reviewed in order for municipality council in line with legislation to amend any clause, stipulation or tariff embodied in the policy in the interest of the parties concerned.

Fleet Management Policy

- Municipality reviewed this policy in line with legislation to regulate the use of official Municipal vehicles and to ensure that they are used in a safe and efficient manner in order to minimize accidents and abuse of vehicles.

Electricity Supply by-laws

- Electricity supply by-laws was reviewed by the municipality in line with legislation so that only the service provider shall supply or contract for the supply of electricity within the jurisdiction of the Service Authority.

Land Use by-laws

- Municipality reviewed the policy in line with legislation so that there is no intrusion over municipal property, or property which the Council has control over or other property in respect of which a servitude or other property right has been registered in favour of the Council.

Subsistence and Traveling Policy

- This policy was reviewed in line with legislation by municipality to sets out the basis for the payment of a subsistence and travel allowance for the purposes of such official who travel from time to time to establish and maintain links and relationships with other municipalities, government bodies, and other parties, institutions and organizations operating in the sphere of local government so that they can broaden their knowledge and understanding.

Inventory management Policy

The policy aims to achieve the following objectives which are to:-

- Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.
- Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy. Eliminate any potential misuse of inventory and possible theft
- To lay down procedures and processes for the procurement management and control over inventory (stock) items in accordance with all relevant regulations and legislations and other policies and directives.

The envisaged outcome is an efficient and effective control and inventory management tool for the Municipality.

9. OVERVIEW OF BUDGET ASSUMPTIONS

External factors

The following factors were taken consideration and assumption when compiling 2022/23 budget to ensure that the budget is meaningful and easy to understand during the calculation of estimated revenues and expenditures:

- Division of Revenue Bill, 2021-22
- Domestic outlook
- Population growth
- Risks to the global outlook
- National target in new growth path to create jobs over the next decade
- Sound macroeconomic policy enables the Country to fund social and economic priorities
- Anticipated salary increases
- Demand for services provision on free basic services
- Rates – Tariffs, charges and timing of revenue collection
- Sustainability – Consumer affordability to services municipal services
- Interest rate

Internal factors

KEY FINANCIAL TARGETS

The following assumptions were considered on compilation of 2022/23 budget on revenues: The multi – year budget is underpinned by the following key financial target assumptions:

- Increasing/ maximizing revenue collection on outstanding debtors

- Full implementation of credit control policy and intensifying debt collection
- Revision of cemetery tariffs and other minor sources of income such as building plans
- Improvement on billing system by means of ensuring correctness of meter readings
- Customer education
- Improvement on public participation
- Tariff increase ,
- Macro Growth factor indicator
- Capital Charges
- Total expenditure increases allowed
- Increase in repairs and maintenance.

There are several sources of information gathered during the compilation of 2022/23 budget:

- Ba-Phalaborwa Intergrated Development Plan
- mSCOA circulars
- Treasury circulars 99,98,94,91,89,86,85,82,75, 74, 72, 70, 67,66, 59, 58, 55, 54, 51 and 48-108, 112,and 115.
- Statistics SA guidelines on economic indicators
- Financial management system and departmental budget inputs submitted
- Consumer/ Customers surveys on services

10. OVERVIEW OF BUDGET FUNDING

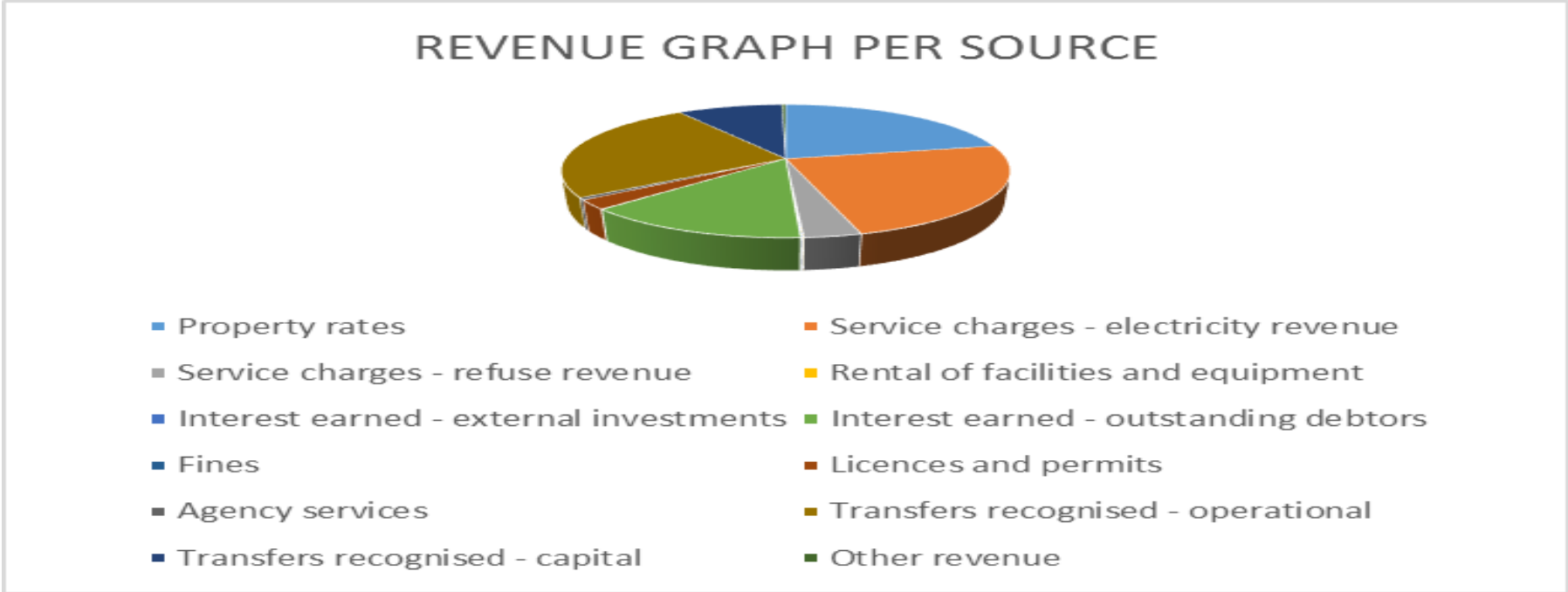
10.1 REVENUE AND FINANCING ACTIVITIES

LIM334 Ba-Phalaborwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | – | – | 87 474 | 135 247 | 135 247 | 135 247 | 145 733 | 144 510 | 150 869 | 148 461 |
| Service charges - electricity revenue | 2 | – | – | 105 590 | 161 648 | 161 348 | 161 348 | 103 889 | 167 547 | 168 447 | 191 350 |
| Service charges - refuse revenue | 2 | – | – | 16 032 | 19 894 | 19 894 | 19 894 | 14 571 | 19 726 | 20 594 | 21 795 |
| Rental of facilities and equipment | | – | – | 5 | 605 | 605 | 605 | 175 | 209 | 218 | 660 |
| Interest earned - external investments | | – | – | 2 718 | 2 813 | 2 813 | 2 813 | 2 044 | 2 481 | 2 590 | 3 069 |
| Interest earned - outstanding debtors | | – | – | 44 821 | 62 495 | 57 495 | 57 495 | 33 856 | 59 140 | 48 742 | 68 181 |
| Fines, penalties and forfeits | | – | – | 301 | 1 395 | 1 295 | 1 295 | 126 | 1 295 | 1 352 | 1 522 |
| Licences and permits | | – | – | 5 690 | 14 955 | 14 955 | 14 955 | 17 532 | 22 636 | 23 632 | 16 300 |
| Agency services | | – | – | 9 051 | 3 115 | 3 115 | 3 115 | – | 6 200 | 6 473 | 3 398 |
| Transfers and subsidies | | – | – | 205 154 | 180 106 | 178 963 | 178 963 | 179 356 | 195 948 | 212 764 | 226 773 |
| Other revenue | 2 | – | – | 1 629 | 1 987 | 1 987 | 1 987 | 14 584 | 8 077 | 8 432 | 1 750 |
| Gains | | – | – | 144 637 | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | – | – | 623 103 | 584 260 | 577 716 | 577 716 | 511 866 | 627 769 | 644 113 | 683 258 |

- The table above shows the summary of revenue and financing activities.
- The estimated revenue for 2022/23 is **R627,7 million** excluding capital grants.
- Equitable share allocation is as per Division of Revenue (DoRa 2021)

Graphically Revenur per source:



10.2.1 Grants and subsidies as per Division of Revenue 2022

LIM334 Ba-Phalaborwa - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| - Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | 180 106 | 178 963 | 178 963 | 195 948 | 212 764 | 226 773 |
| Local Government Equitable Share | | | | | 171 127 | 169 984 | 169 984 | 189 853 | 203 780 | 219 209 |
| Finance Management | | | | | 3 100 | 3 100 | 3 100 | 3 100 | 3 100 | 3 100 |
| EPWP Incentive | | | | | 1 195 | 1 195 | 1 195 | 1 186 | - | - |
| Energy Efficiency and Demand Management | | | | | 3 000 | 3 000 | 3 000 | - | 4 000 | 2 500 |
| Operational MIG | | | | | 1 684 | 1 684 | 1 684 | 1 809 | 1 884 | 1 964 |
| Total Operating Transfers and Grants | 5 | - | - | - | 180 106 | 178 963 | 178 963 | 195 948 | 212 764 | 226 773 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | 52 001 | 52 001 | 52 001 | 42 377 | 43 797 | 44 620 |
| Municipal Infrastructure Grant (MIG) | | | | | 32 001 | 32 001 | 32 001 | 34 377 | 35 797 | 37 307 |
| Integrated National Electrification Programme | | | | | 20 000 | 20 000 | 20 000 | 8 000 | 8 000 | 7 313 |
| Total Capital Transfers and Grants | 5 | - | - | - | 52 001 | 52 001 | 52 001 | 42 377 | 43 797 | 44 620 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | - | - | - | 232 107 | 230 964 | 230 964 | 238 325 | 256 561 | 271 393 |

- Equitable share has increased from 2022 Division of Revenue – from R171.1 million to R189,8 million for 2022/23
- Financial Management grant remained at R3.1million as per the 2022 Division of Revenue Act

- Municipal Infrastructure grant as per Division of Revenue will be R33,8 million in 2022/23.
- Expanded public works Grant of R1.1 million as per Division of Revenue 2022
- Intergrated National Electrification Programme Grant will be R20 million in 2022/23

Allocation of Expenditure per standard item

| R thousand | Original Budget | Adjusted Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|---------------------------------|------------------------|------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Expenditure By Type | | | | | |
| Employee related costs | 184 410 592 | 184 173 553 | 185 596 594 | 190 864 972 | 197 208 908 |
| Remuneration of councillors | 21 306 341 | 19 089 193 | 19 089 193 | 22 637 989 | 24 052 863 |
| Debt impairment | 41 992 361 | 41 992 361 | 42 274 731 | 44 134 819 | 45 812 826 |
| Depreciation & asset impairment | 84 211 814 | 84 211 814 | 75 294 842 | 78 795 342 | 91 614 137 |
| Finance charges | 2 865 967 | 2 865 967 | 2 500 000 | 2 610 000 | 3 126 713 |
| Bulk purchases - electricity | 113 648 418 | 113 648 418 | 115 558 666 | 118 558 666 | 123 988 152 |
| Inventory consumed | 7 959 516 | 22 807 590 | 26 340 594 | 27 296 383 | 4 244 224 |
| Contracted services | 94 337 413 | 71 367 492 | 76 034 007 | 83 614 505 | 96 860 422 |
| Transfers and subsidies | - | - | 1 090 968 | 1 138 971 | - |
| Other expenditure | 62 341 744 | 72 680 738 | 83 251 448 | 85 447 485 | 56 955 858 |
| Total Expenditure | 613 074 166 | 612 837 126 | 627 031 042 | 655 099 132 | 643 864 103 |

- The estimated total operational expenditure as per standard item is R627 million for the financial year 2022/23
- Included on the expenditure per standard item is the depreciation and impairment of assets at an estimated amount of R75,2 million
- Employee related costs for entire staff members exclusive of councillors is estimated at R185,5 million in 2022/23 financial year

Summary of operating expenditure by standard classification item

Employee Related Costs

The budgeted allocation for employee related costs for the 2022/23 financial year totals R185,5 million which equals 29.5 per cent of the total operating expenditure.

Remuneration of councilors

- The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). For the 2022/23 financial year the remuneration of councilors will amount to R21,3 million.

Debt impairment

- The provision of debt impairment was determined based on an current collection rate and Debt Write-off Policy of the municipality. While this expenditure is considered to be a non-cash flow item, it is informed by the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues and equals to 6.7% per cent of the operating expenditure.

Depreciation and asset impairment

- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R75,2 million for the 2022/23 financial and equates to 12% per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has been taken into account.

Bulk Purchases

- Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses and are equals to 18.4% of the total operating expenditure.

Contracted Services

- In the 2022/23 financial year, this group of expenditure totals R76.4 million which equals to 12 percent of the total operating expenditure.

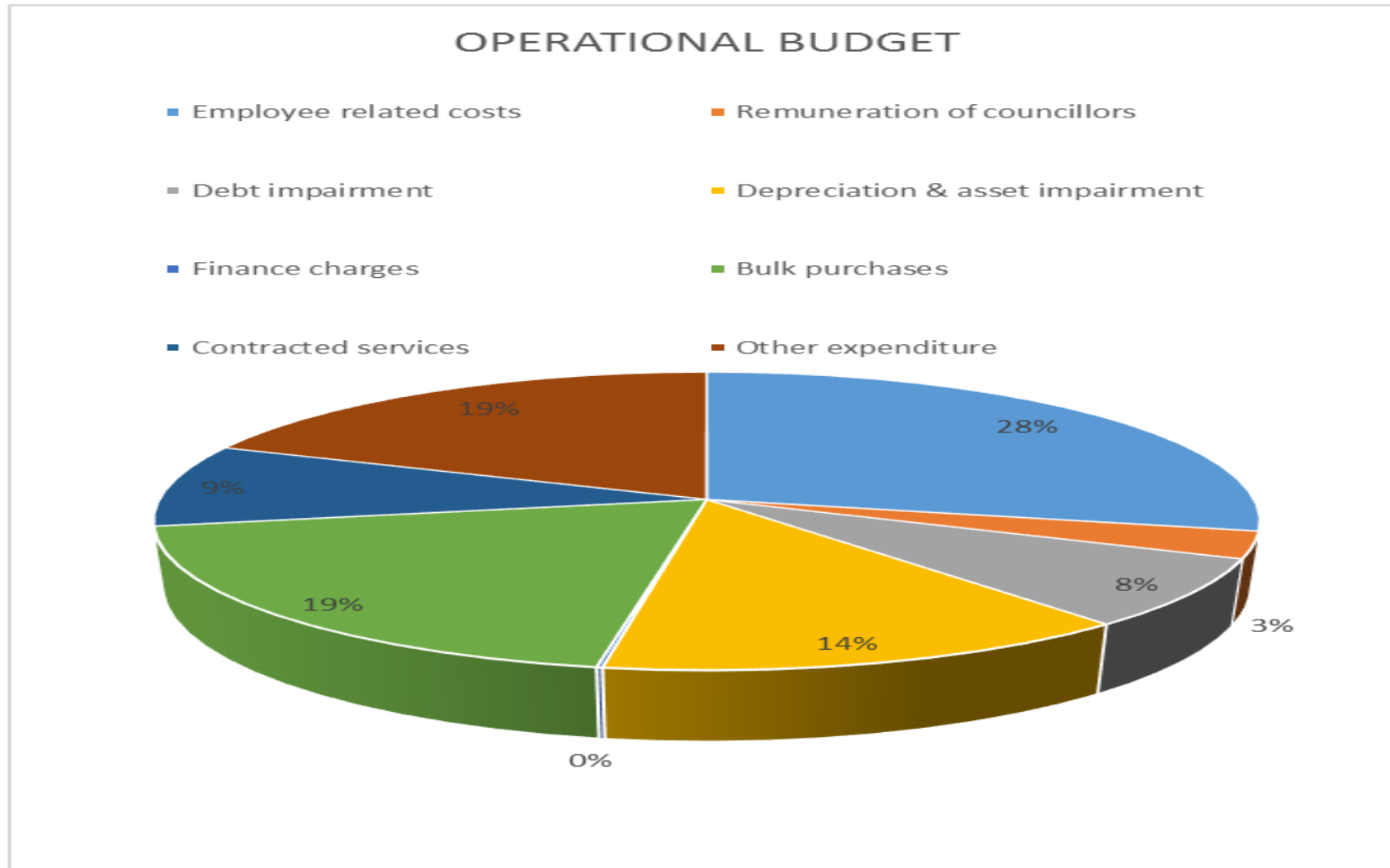
Other Expenditure

- Other expenditure comprises of various line items relating to the daily operations of the municipality, For 2022/23 financial year is estimated at R83,9 million which equals to 13 percent of total operational budget.

Finance Charges

- The finance charges for 2022/23 financial year is estimated at R2.5 million which constitute 0,39 per cent of the total operating expenditure.

The following graph gives a breakdown of the main expenditure categories for the 2022/23 financial year.



10.2.2 ALLOCATION OF MAIN VOTE

LIM334 Ba-Phalaborwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury Office | | - | - | 476 845 | 356 088 | 354 945 | 354 945 | 390 216 | 402 823 | 421 425 |
| Vote 3 - Corporate Services | | - | - | 378 | 784 | 784 | 784 | 209 | 218 | 848 |
| Vote 4 - Community and Social Services | | - | - | 15 417 | 19 878 | 19 778 | 19 778 | 30 287 | 31 620 | 21 561 |
| Vote 5 - Planning and Development Services | | - | - | 420 | 72 | 72 | 72 | 290 | 303 | 78 |
| Vote 6 - Technical Services | | - | - | 186 781 | 259 438 | 254 138 | 254 138 | 249 143 | 252 946 | 283 965 |
| Total Revenue by Vote | 2 | - | - | 679 842 | 636 260 | 629 717 | 629 717 | 670 146 | 687 910 | 727 878 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | 69 228 | 71 943 | 73 027 | 73 027 | 78 940 | 83 106 | 80 909 |
| Vote 2 - Budget and Treasury Office | | - | - | 142 993 | 106 839 | 99 212 | 99 212 | 102 865 | 108 467 | 102 141 |
| Vote 3 - Corporate Services | | - | - | 117 333 | 63 950 | 72 390 | 72 390 | 75 365 | 78 843 | 68 388 |
| Vote 4 - Community and Social Services | | - | - | 34 094 | 92 580 | 85 459 | 85 459 | 83 166 | 84 457 | 84 176 |
| Vote 5 - Planning and Development Services | | - | - | 21 755 | 19 830 | 15 849 | 15 849 | 19 872 | 24 372 | 21 347 |
| Vote 6 - Technical Services | | - | - | 129 059 | 258 422 | 265 253 | 265 253 | 259 771 | 268 490 | 286 426 |
| Total Expenditure by Vote | 2 | - | - | 514 462 | 613 563 | 611 190 | 611 190 | 619 979 | 647 735 | 643 387 |
| Surplus/(Deficit) for the year | 2 | - | - | 165 380 | 22 697 | 18 527 | 18 527 | 50 167 | 40 175 | 84 491 |

- Allocation of expenditure per main vote highlights the share per department's budget
- The directorate receiving a bigger share in terms of the main votes are Technical Services
- The least directorate receiving smaller share of budget is Planning and development

10.5 FUNDING MEASUREMENT

LIM334 Ba-Phalaborwa Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Funding measures | - | - | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | - | - | 62 418 | (70 467) | 130 724 | 130 724 | - | 119 813 | 122 275 | 155 438 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | - | - | (624 441) | 334 737 | 243 875 | 243 875 | 993 702 | 358 333 | 365 808 | 494 089 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | - | - | 2.1 | (1.8) | 3.5 | 3.5 | - | 3.1 | 3.0 | 3.8 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | - | - | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | (6.0%) | (6.0%) | 45.5% | (6.1%) | (6.0%) | (22.5%) | (1.2%) | (3.6%) | 0.4% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 0.0% | 0.0% | 0.0% | 79.1% | 74.8% | 74.8% | 0.0% | 76.8% | 79.9% | 75.7% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 0.0% | 0.0% | 19.1% | 13.3% | 13.3% | 13.3% | 0.0% | 12.7% | 13.0% | 12.7% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 100.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 0.0% | 0.0% | 69.1% | (0.2%) | 0.0% | (3.4%) | (3.4%) | 5.6% | 14.3% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 0.0% | 0.0% | 0.0% | 3.7% | 1.2% | 1.2% | 0.5% | 1.3% | 1.3% | 4.2% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

| | | | | | | | | | | | | |
|---|-----------|--------|------|------|---------|---------|---------|---------|---------|----------|---------|---------|
| Supporting indicators | | | | | | | | | | | | |
| % incr <i>total service charges (incl prop rates)</i> | 18(1)a | - | | 0.0% | 0.0% | 51.5% | (0.1%) | 0.0% | (16.5%) | 4.8% | 2.4% | 6.4% |
| % incr Property Tax | 18(1)a | | | 0.0% | 0.0% | 54.6% | 0.0% | 0.0% | 7.8% | 6.8% | 4.4% | (1.6%) |
| % incr Service charges - electricity revenue | 18(1)a | | | 0.0% | 0.0% | 53.1% | (0.2%) | 0.0% | (35.6%) | 3.8% | 0.5% | 13.6% |
| % incr Service charges - water revenue | 18(1)a | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % incr Service charges - sanitation revenue | 18(1)a | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % incr Service charges - refuse revenue | 18(1)a | | | 0.0% | 0.0% | 24.1% | 0.0% | 0.0% | (26.8%) | (0.8%) | 4.4% | 5.8% |
| % incr in | 18(1)a | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total billable revenue | 18(1)a | - | - | | 209 097 | 316 788 | 316 488 | 316 488 | 264 193 | 331 783 | 339 910 | 361 606 |
| Service charges | | - | - | | 209 097 | 316 788 | 316 488 | 316 488 | 264 193 | 331 783 | 339 910 | 361 606 |
| Property rates | | - | - | | 87 474 | 135 247 | 135 247 | 135 247 | 145 733 | 144 510 | 150 869 | 148 461 |
| Service charges - electricity revenue | | - | - | | 105 590 | 161 648 | 161 348 | 161 348 | 103 889 | 167 547 | 168 447 | 191 350 |
| Service charges - water revenue | | - | - | | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | | - | - | - | - | - | - | - | - |
| Service charges - refuse removal | | - | - | | 16 032 | 19 894 | 19 894 | 19 894 | 14 571 | 19 726 | 20 594 | 21 795 |
| Service charges - other | | - | - | | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | - | - | | 5 | 605 | 605 | 605 | 175 | 209 | 218 | 660 |
| Capital expenditure excluding capital grant funding | | - | - | | 10 509 | 4 126 | 4 126 | 4 126 | 12 525 | 2 500 | - | 0 |
| Cash receipts from ratepayers | 18(1)a | - | - | | - | 317 511 | 296 215 | 296 215 | - | 329 534 | 342 538 | 343 342 |
| Ratepayer & Other revenue | 18(1)a | - | - | | 270 593 | 401 340 | 395 940 | 395 940 | 330 466 | 429 340 | 428 759 | 453 417 |
| Change in consumer debtors (current and non-current) | | 69 159 | - | | 302 787 | 209 188 | 208 045 | 208 045 | 190 621 | (18 280) | 27 458 | 74 339 |
| Operating and Capital Grant Revenue | 18(1)a | - | - | | 254 253 | 232 107 | 230 964 | 230 964 | 203 553 | 238 325 | 256 561 | 271 392 |
| Capital expenditure - total | 20(1)(vi) | - | - | | 41 750 | 56 127 | 56 127 | 56 127 | 69 244 | 44 877 | 43 797 | 44 620 |
| Capital expenditure - renewal | 20(1)(vi) | - | - | | - | - | - | - | - | - | - | - |
| Supporting benchmarks | | | | | | | | | | | | |
| Growth guideline maximum | | | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| CPI guideline | | | 4.3% | 3.9% | 4.6% | 5.0% | 5.0% | 5.0% | 5.0% | 5.4% | 5.6% | 5.4% |
| DoRA operating grants total MFY | | | | | | | | | | | | |
| DoRA capital grants total MFY | | | | | | | | | | | | |
| Provincial operating grants | | | | | | | | | | | | |
| Provincial capital grants | | | | | | | | | | | | |
| District Municipality grants | | | | | | | | | | | | |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | | - | - | - |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |
| DoRA operating | | | | | | | | | | | | |
| List operating grants | | | | | | | | | | | | |
| | | | | | | | | | | - | - | - |
| DoRA capital | | | | | | | | | | | | |

| | | |
|---|---|---|
| | | |
| - | - | - |

| | | | | | | | | | | |
|--|--------|---|---------|---------|----------|--------|--------|---|---|---|
| Change in consumer debtors (current and non-current) | 69 159 | – | 302 787 | 190 621 | (18 280) | 27 458 | 74 339 | – | – | – |
|--|--------|---|---------|---------|----------|--------|--------|---|---|---|

| | | | | | | | | | | | | |
|---|----|---|------|------|-----------|----------|----------|----------|---------|---------|----------|---------|
| Credit Rating (2009/10) | | | | | | | | | | | | |
| Capital Charges to Operating | | | 0.0% | 0.0% | 3.9% | 3.8% | 3.8% | 3.8% | 0.0% | 0 | 3.5% | 3.7% |
| Borrowing Receipts % of Capital Expenditure | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 3.7% | 0.0% | 0.0% |
| Reserves | | | | | | | | | | | | |
| Surplus/(Deficit) | | | – | – | (624 441) | 334 737 | 243 875 | 243 875 | 993 702 | 358 333 | 365 808 | 494 089 |
| Free Services | | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 0.0% | 0.0% | 0.0% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | 0.0% | 0.0% | 0.9% | 2.7% | 2.8% | 2.8% | | 3.7% | 3.9% | 2.4% |
| High Level Outcome of Funding Compliance | | | | | | | | | | | | |
| Total Operating Revenue | | | – | – | 623 103 | 584 260 | 577 716 | 577 716 | 511 866 | 627 769 | 644 113 | 683 258 |
| Total Operating Expenditure | | | – | – | 477 950 | 615 210 | 612 837 | 612 837 | 373 127 | 627 031 | 655 099 | 643 864 |
| Surplus/(Deficit) Budgeted Operating Statement | | | – | – | 145 153 | (30 951) | (35 121) | (35 121) | 138 740 | 738 | (10 986) | 39 394 |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | – | – | (624 441) | 334 737 | 243 875 | 243 875 | 993 702 | 358 333 | 365 808 | 494 089 |
| MTREF Funded (1) / Unfunded (0) | 15 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| MTREF Funded ✓ / Unfunded ✖ | 15 | ✓ | ✓ | ✖ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

11 . EXPENDITURE ON ALLOCATIONS

Summary of Expenditure per Sub-Vote

LIM334 Ba-Phalaborwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | - | - | - | - | - | - | - |
| 1.1 - Mayor and Council | | - | - | - | - | - | - | - | - | - |
| 1.2 - Municipal Manager, Town Secretary and Chief Executive | | - | - | - | - | - | - | - | - | - |
| 1.3 - Governance Function | | - | - | - | - | - | - | - | - | - |
| 1.4 - Disaster Management | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury Office | | - | - | 476 845 | 356 088 | 354 945 | 354 945 | 390 216 | 402 823 | 421 425 |
| 2.1 - Finance | | - | - | 476 845 | 356 088 | 354 945 | 354 945 | 390 216 | 402 823 | 421 425 |
| 2.2 - Asset Management | | - | - | - | - | - | - | - | - | - |
| 2.3 - Supply Chain Management | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | 378 | 784 | 784 | 784 | 209 | 218 | 848 |
| 3.1 - Administrative and Corporate Support | | - | - | 378 | 784 | 784 | 784 | 209 | 218 | 848 |
| 3.2 - Information Technology | | - | - | - | - | - | - | - | - | - |
| 3.3 - Human Resources | | - | - | - | - | - | - | - | - | - |
| 3.4 - Legal Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community and Social Services | | - | - | 15 417 | 19 878 | 19 778 | 19 778 | 30 287 | 31 620 | 21 561 |
| 4.1 - Community Halls and Facilities | | - | - | - | - | - | - | - | - | - |
| 4.2 - Cemeteries, Funeral Parlours and Crematoriums | | - | - | 190 | 176 | 176 | 176 | 99 | 104 | 192 |
| 4.3 - Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - |
| 4.4 - Road and Traffic Regulation | | - | - | - | 1 369 | 1 269 | 1 269 | 1 271 | 1 327 | 1 494 |
| 4.5 - Libraries and Archives | | - | - | 186 | 262 | 262 | 262 | 81 | 85 | 177 |
| 4.6 - Health Services | | - | - | - | - | - | - | - | - | - |
| 4.7 - Licensing and Control of Animals | | - | - | 15 041 | 18 070 | 18 070 | 18 070 | 28 836 | 30 104 | 19 698 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Planning and Development Services | | - | - | 420 | 72 | 72 | 72 | 290 | 303 | 78 |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|--|----------|----------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5.1 - Economic Development/Planning | | - | - | - | - | - | - | - | - | - |
| 5.2 - Corporate Wide Strategic Planning (IDPs, LEDs) | | - | - | - | - | - | - | - | - | - |
| 5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer | | - | - | 420 | 72 | 72 | 72 | 290 | 303 | 78 |
| 5.4 - Development Facilitation | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | - | - | 186 781 | 259 438 | 254 138 | 254 138 | 249 143 | 252 946 | 283 965 |
| 6.1 - Solid Waste Removal | | - | - | 22 200 | 26 507 | 26 507 | 26 507 | 31 336 | 29 715 | 28 918 |
| 6.2 - Roads | | - | - | 44 180 | 35 608 | 35 608 | 35 608 | 37 455 | 37 768 | 40 064 |
| 6.3 - Project Management Unit | | - | - | - | - | - | - | - | - | - |
| 6.4 - Street Lighting and Signal Systems | | - | - | - | - | - | - | - | - | - |
| 6.5 - Sports Grounds and Stadiums | | - | - | - | - | - | - | - | - | - |
| 6.6 - Electricity | | - | - | 120 400 | 197 324 | 192 024 | 192 024 | 180 352 | 185 464 | 214 983 |
| 6.7 - Sewerage | | - | - | - | - | - | - | - | - | - |
| 6.8 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 6.9 - Water Distribution | | - | - | - | - | - | - | - | - | - |
| 6.10 - Waste Water Treatment | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | - | - | 679 842 | 636 260 | 629 717 | 629 717 | 670 146 | 687 910 | 727 878 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Councillors | | - | - | 69 228 | 71 943 | 73 027 | 73 027 | 78 940 | 83 106 | 80 909 |
| 1.1 - Mayor and Council | | - | - | 48 175 | 30 236 | 25 817 | 25 817 | 27 533 | 31 413 | 30 837 |
| 1.2 - Municipal Manager, Town Secretary and Chief Executive | | - | - | 1 378 | 11 161 | 16 936 | 16 936 | 16 421 | 17 236 | 17 429 |
| 1.3 - Governance Function | | - | - | 19 676 | 22 992 | 23 050 | 23 050 | 27 655 | 27 012 | 25 192 |
| 1.4 - Disaster Management | | - | - | - | 7 554 | 7 224 | 7 224 | 7 331 | 7 445 | 7 450 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury Office | | - | - | 142 993 | 106 839 | 99 212 | 99 212 | 102 865 | 108 467 | 102 141 |
| 2.1 - Finance | | - | - | 91 797 | 94 597 | 71 252 | 71 252 | 84 992 | 89 738 | 88 663 |
| 2.2 - Asset Management | | - | - | 47 055 | 5 459 | 23 593 | 23 593 | 6 237 | 6 518 | 7 654 |
| 2.3 - Supply Chain Management | | - | - | 4 141 | 6 783 | 4 368 | 4 368 | 11 636 | 12 211 | 5 825 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|---|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | 117 333 | 63 950 | 72 390 | 72 390 | 75 365 | 78 843 | 68 388 |
| 3.1 - Administrative and Corporate Support | | - | - | 108 414 | 26 813 | 25 773 | 25 773 | 26 730 | 28 014 | 30 366 |
| 3.2 - Information Technology | | - | - | 436 | 10 665 | 24 027 | 24 027 | 25 053 | 26 159 | 19 190 |
| 3.3 - Human Resources | | - | - | 8 483 | 16 667 | 11 130 | 11 130 | 11 656 | 12 213 | 12 488 |
| 3.4 - Legal Services | | - | - | - | 9 804 | 11 460 | 11 460 | 11 925 | 12 458 | 6 344 |
| Vote 4 - Community and Social Services | | - | - | 34 094 | 92 580 | 85 459 | 85 459 | 83 166 | 84 457 | 84 176 |
| 4.1 - Community Halls and Facilities | | - | - | 15 318 | 9 989 | 10 013 | 10 013 | 6 675 | 6 948 | 5 643 |
| 4.2 - Cemeteries, Funeral Parlours and Crematoriums | | - | - | 17 860 | 6 426 | 5 273 | 5 273 | 6 040 | 6 341 | 5 437 |
| 4.3 - Community Parks (including Nurseries) | | - | - | 95 | 18 947 | 4 188 | 4 188 | 4 238 | 4 576 | 6 360 |
| 4.4 - Road and Traffic Regulation | | - | - | - | 19 932 | 15 752 | 15 752 | 15 332 | 16 077 | 16 936 |
| 4.5 - Libraries and Archives | | - | - | - | 4 533 | 3 301 | 3 301 | 3 284 | 3 459 | 3 665 |
| 4.6 - Health Services | | - | - | 709 | 15 703 | 13 542 | 13 542 | 13 769 | 14 517 | 16 736 |
| 4.7 - Licensing and Control of Animals | | - | - | 112 | 17 049 | 33 391 | 33 391 | 33 829 | 32 540 | 29 398 |
| Vote 5 - Planning and Development Services | | - | - | 21 755 | 19 830 | 15 849 | 15 849 | 19 872 | 24 372 | 21 347 |
| 5.1 - Economic Development/Planning | | - | - | - | 6 110 | 5 887 | 5 887 | 7 967 | 8 334 | 7 870 |
| 5.2 - Corporate Wide Strategic Planning (IDPs, LEDs) | | - | - | 19 530 | 7 567 | 2 399 | 2 399 | 4 557 | 4 823 | 5 171 |
| 5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer | | - | - | 2 225 | 5 684 | 6 945 | 6 945 | 6 663 | 10 500 | 7 795 |
| 5.4 - Development Facilitation | | - | - | - | 468 | 618 | 618 | 684 | 715 | 511 |
| Vote 6 - Technical Services | | - | - | 129 059 | 258 422 | 265 253 | 265 253 | 259 771 | 268 490 | 286 426 |
| 6.1 - Solid Waste Removal | | - | - | 178 | 6 963 | 6 352 | 6 352 | 5 347 | 5 589 | 7 991 |
| 6.2 - Roads | | - | - | 2 432 | 92 785 | 100 344 | 100 344 | 90 825 | 94 079 | 108 370 |
| 6.3 - Project Management Unit | | - | - | - | 3 320 | 2 236 | 2 236 | 2 241 | 2 355 | 2 133 |
| 6.4 - Street Lighting and Signal Systems | | - | - | - | - | - | - | - | - | - |
| 6.5 - Sports Grounds and Stadiums | | - | - | - | - | - | - | - | - | - |
| 6.6 - Electricity | | - | - | 126 449 | 155 354 | 156 320 | 156 320 | 161 359 | 166 467 | 167 932 |
| 6.7 - Sewerage | | - | - | - | - | - | - | - | - | - |
| 6.8 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 6.9 - Water Distribution | | - | - | - | - | - | - | - | - | - |
| 6.10 - Waste Water Treatment | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | - | - | 514 462 | 613 563 | 611 190 | 611 190 | 619 979 | 647 735 | 643 387 |
| Surplus/(Deficit) for the year | 2 | - | - | 165 380 | 22 697 | 18 527 | 18 527 | 50 167 | 40 175 | 84 491 |

12 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

In the 2022/23 MTREF no allocations will be made by the Municipality to:

- + Other municipalities;
- + Municipal Entities and other external service delivery mechanisms;
- + Any other organs of state; and
- + Any other organisation outside government

13 COUNCILLORS AND BOARD MEMBER ALLOWANCE AND EMPLOYEE BENEFITS

13.1 Summary of Councillors and Staff Benefits

LIM334 Ba-Phalaborwa - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration R thousand | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| - | 1 | A | B | C | D | E | F | G | H | I |
| <u>Councillors (Political Office Bearers plus Other)</u> | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | 9 970 | 15 482 | 11 384 | 11 384 | 11 384 | 16 450 | 17 478 |
| Medical Aid Contributions | | - | - | - | 55 | - | - | - | 58 | 62 |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | 1 614 | 1 225 | 1 629 | 1 629 | 1 629 | 1 301 | 1 383 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | 3 721 | 4 545 | 6 076 | 6 076 | 6 076 | 4 829 | 5 130 |
| Sub Total - Councillors | | - | - | 15 304 | 21 306 | 19 089 | 19 089 | 19 089 | 22 638 | 24 053 |
| % increase | 4 | | - | - | 39.2% | (10.4%) | - | - | 18.6% | 6.2% |
| <u>Senior Managers of the Municipality</u> | 2 | | | | | | | | | |
| Basic Salaries and Wages | | - | - | 775 | 4 736 | 1 066 | 1 066 | 1 066 | 1 104 | 1 142 |
| Pension and UIF Contributions | | - | - | 12 | 11 | 3 | 3 | 3 | 3 | 3 |
| Motor Vehicle Allowance | 3 | - | - | 876 | 1 512 | 554 | 554 | 554 | 574 | 594 |
| Cellphone Allowance | 3 | - | - | 18 183 | 172 | 40 | 40 | 40 | 42 | 43 |
| Housing Allowances | 3 | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 3 | - | - | 27 | 203 | - | - | - | - | - |
| Payments in lieu of leave | | - | - | 225 | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | - | - | 20 098 | 6 635 | 1 664 | 1 664 | 1 664 | 1 722 | 1 782 |
| % increase | 4 | | - | - | (67.0%) | (74.9%) | - | - | 3.5% | 3.5% |
| <u>Other Municipal Staff</u> | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | 99 084 | 105 548 | 94 327 | 94 327 | 94 327 | 97 629 | 101 046 |
| Pension and UIF Contributions | | - | - | 709 | 20 326 | 17 881 | 17 881 | 17 881 | 18 507 | 19 154 |
| Medical Aid Contributions | | - | - | 6 785 | 7 500 | 13 670 | 13 670 | 13 670 | 14 149 | 14 644 |
| Overtime | | - | - | 6 087 | 5 568 | 7 575 | 7 575 | 7 575 | 7 840 | 8 114 |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|--|-----|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Performance Bonus | | – | – | 6 965 | 7 314 | 7 741 | 7 741 | 7 741 | 8 012 | 8 292 |
| Motor Vehicle Allowance | 3 | – | – | – | 15 542 | 25 893 | 25 893 | 25 893 | 26 799 | 27 737 |
| Cellphone Allowance | 3 | – | – | – | 1 759 | 1 442 | 1 442 | 1 442 | 1 493 | 1 545 |
| Housing Allowances | 3 | – | – | – | 1 336 | 646 | 646 | 646 | 669 | 692 |
| Other benefits and allowances | 3 | – | – | – | 9 032 | 9 302 | 9 302 | 9 539 | 9 873 | 10 219 |
| Payments in lieu of leave | | – | – | – | – | 4 032 | 4 032 | 4 032 | 4 173 | 4 319 |
| Long service awards | | – | – | 3 515 | 3 851 | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | – | – | – | – | – | – |
| Sub Total - Other Municipal Staff | | – | – | 123 146 | 177 776 | 182 510 | 182 510 | 182 747 | 189 143 | 195 763 |
| % increase | 4 | | – | – | 44.4% | 2.7% | – | 0.1% | 3.5% | 3.5% |
| Total Parent Municipality | | – | – | 158 548 | 205 717 | 203 263 | 203 263 | 203 500 | 213 503 | 221 598 |
| | | | – | – | 29.8% | (1.2%) | – | 0.1% | 4.9% | 3.8% |
| Total Municipal Entities | | – | – | – | – | – | – | – | – | – |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | – | – | 158 548 | 205 717 | 203 263 | 203 263 | 203 500 | 213 503 | 221 598 |
| % increase | 4 | | – | – | 29.8% | (1.2%) | – | 0.1% | 4.9% | 3.8% |
| TOTAL MANAGERS AND STAFF | 5,7 | – | – | 143 244 | 184 411 | 184 174 | 184 174 | 184 411 | 190 865 | 197 545 |

13.2 Disclosure of Salaries for Political Office Bearers, Councillors and Senior Managers

LIM334-Ba-Phalaborwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. | Ref | No. | Salary | Contributions | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|------|-----|-------------------|---------------|------------------|---------------------|------------------|-------------------|
| Rand per annum | | | | 1. | | | | 2. |
| <u>Councillors</u> | 3 | | | | | | | |
| Speaker | 4 | | 536 304 | | 219 576 | | | 755 880 |
| Chief Whip | | | 502 800 | | 208 404 | | | 711 204 |
| Executive Mayor | | | 670 392 | | 264 264 | | | 934 656 |
| Deputy Executive Mayor | | | – | | – | | | – |
| Executive Committee | | | 502 800 | | 208 404 | | | 711 204 |
| Total for all other councillors | | | 8 572 452 | | 4 244 712 | | | 12 817 164 |
| Total Councillors | 8 | – | 10 784 748 | – | 5 145 360 | | | 15 930 108 |
| <u>Senior Managers of the Municipality</u> | 5 | | | | | | | |
| Municipal Manager (MM) | | | 640 548 | | 427 032 | | | 1 067 580 |
| Chief Finance Officer | | | 536 664 | | 313 056 | | | 849 720 |
| Senior Manager Community Services | | | 536 664 | | 313 056 | | | 849 720 |
| Senior Manager Technical Services | | | 536 664 | | 313 056 | | | 849 720 |
| Senior Manager Planning and Development | | | 536 664 | | 313 056 | | | 849 720 |
| Total Senior Managers of the Municipality | 8,10 | – | 2 787 204 | – | 1 679 256 | – | | 4 466 460 |
| | | | | | | | | |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 10 | – | 13 571 952 | – | 6 824 616 | – | | 20 396 568 |

14. MONTHLY TARGETS FOR REVENUE AND EXPENDITURE

LIM334 Ba-Phalaborwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue By Source | - | | | | | | | | | | | | | | | |
| Property rates | | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 12 043 | 144 510 | 150 869 | 148 461 |
| Service charges - electricity revenue | | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 13 962 | 167 547 | 168 447 | 191 350 |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 1 644 | 19 726 | 20 594 | 21 795 |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 209 | 218 | 660 |
| Interest earned - external investments | | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 2 481 | 2 590 | 3 069 |
| Interest earned - outstanding debtors | | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 4 928 | 59 140 | 48 742 | 68 181 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 1 295 | 1 352 | 1 522 |
| Licences and permits | | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 22 636 | 23 632 | 16 300 |
| Agency services | | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 6 200 | 6 473 | 3 398 |
| Transfers and subsidies | | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 16 329 | 195 948 | 212 764 | 226 773 |
| Other revenue | | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 8 077 | 8 432 | 1 750 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 52 314 | 627 769 | 644 113 | 683 258 |
| Expenditure By Type | - | | | | | | | | | | | | | | | |
| Employee related costs | | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 15 466 | 185 597 | 190 865 | 197 209 |
| Remuneration of councillors | | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 1 591 | 19 089 | 22 638 | 24 053 |
| Debt impairment | | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 3 523 | 42 275 | 44 135 | 45 813 |
| Depreciation & asset impairment | | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 6 275 | 75 295 | 78 795 | 91 614 |
| Finance charges | | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 2 500 | 2 610 | 3 127 |
| Bulk purchases - electricity | | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 115 559 | 118 559 | 123 988 |
| Inventory consumed | | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 26 341 | 27 296 | 4 244 |
| Contracted services | | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 6 336 | 76 034 | 83 615 | 96 860 |
| Transfers and subsidies | | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 1 091 | 1 139 | - |
| Other expenditure | | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 83 251 | 85 447 | 56 956 |

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| | | | | | | | | | | | | | | | | |
|---|----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------------|----------------|
| Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 627 031 | 655 099 | 643 864 |
| Surplus/(Deficit) | | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 738 | (10 986) | 39 394 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 3 531 | 42 377 | 43 797 | 44 620 |
| 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) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 43 115 | 32 811 | 84 014 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 43 115 | 32 811 | 84 014 |

Budgeted monthly revenue and expenditure (functional classification)

LIM334 Ba-Phalaborwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | | | | | | |
| Revenue - Functional | - | | | | | | | | | | | | | | | |
| Governance and administration | | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 390 425 | 403 041 | 422 273 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 32 535 | 390 425 | 403 041 | 422 273 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 2 418 | 29 016 | 30 293 | 20 067 |
| Community and social services | | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 180 | 188 | 369 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 2 403 | 28 836 | 30 104 | 19 698 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 3 251 | 39 016 | 39 398 | 41 636 |
| Planning and development | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 290 | 303 | 78 |
| Road transport | | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 3 227 | 38 726 | 39 095 | 41 558 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 17 641 | 211 688 | 215 179 | 243 901 |
| Energy sources | | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 15 029 | 180 352 | 185 464 | 214 983 |
| Water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 31 336 | 29 715 | 28 918 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 55 845 | 670 146 | 687 910 | 727 878 |
| Expenditure - Functional | - | | | | | | | | | | | | | | | |
| Governance and administration | | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 21 124 | 253 486 | 266 759 | 245 710 |
| Executive and council | | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 3 663 | 43 954 | 48 649 | 48 266 |
| Finance and administration | | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 15 156 | 181 877 | 191 099 | 172 252 |
| Internal audit | | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 2 305 | 27 655 | 27 012 | 25 192 |
| Community and public safety | | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 6 264 | 75 166 | 75 825 | 74 690 |
| Community and social services | | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 1 944 | 23 330 | 24 193 | 22 195 |
| Sport and recreation | | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 4 238 | 4 576 | 6 360 |
| Public safety | | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 2 819 | 33 829 | 32 540 | 29 398 |

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| | | | | | | | | | | | | | | | | |
|--|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Health | | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 1 147 | 13 769 | 14 517 | 16 736 |
| Economic and environmental services | | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 10 689 | 128 269 | 136 883 | 148 787 |
| Planning and development | | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 1 843 | 22 113 | 26 727 | 23 480 |
| Road transport | | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 8 846 | 106 156 | 110 156 | 125 306 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Trading services | | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 14 176 | 170 111 | 175 632 | 179 678 |
| Energy sources | | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 13 447 | 161 359 | 166 467 | 167 932 |
| Water management | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Waste water management | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Waste management | | 729 | 729 | 729 | 729 | 729 | 729 | 729 | 729 | 729 | 729 | 729 | 729 | 8 752 | 9 165 | 11 745 |
| Other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Functional | | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 52 253 | 627 031 | 655 099 | 648 864 |
| Surplus/(Deficit) before assoc. | | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 43 115 | 32 811 | 79 014 |

Budgeted monthly cash flow

LIM334 Ba-Phalaborwa - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|---------------------|------------------------|------------------------|
| | R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 7 300 | 87 595 | 91 449 | 86 795 |
| Service charges - electricity revenue | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 10 584 | 127 012 | 132 601 | 139 197 |
| Service charges - water revenue | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 5 425 | 65 105 | 66 082 | 67 295 |
| Service charges - sanitation revenue | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 984 | 11 813 | 11 990 | 12 211 |
| Service charges - refuse revenue | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 6 000 | 7 000 | 17 049 |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 2 481 | 2 590 | 3 102 |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 1 295 | 1 352 | 414 |
| Licences and permits | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 1 886 | 22 636 | 23 632 | 10 907 |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 16 845 | 202 139 | 218 880 | 232 322 |
| Other revenue | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 673 | 8 077 | 8 432 | 9 475 |
| Cash Receipts by Source | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 44 513 | 534 154 | 564 008 | 578 765 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 3 016 | 36 186 | 37 681 | 42 797 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

FINAL BUDGET 2022/23

| | | | | | | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Total Cash Receipts by Source | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 47 528 | 570 340 | 601 689 | 621 562 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 17 057 | 204 686 | 213 503 | 221 262 |
| Remuneration of councillors | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Finance charges | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 208 | 2 500 | 2 610 | 3 127 |
| Bulk purchases - electricity | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 9 630 | 115 559 | 118 559 | 123 988 |
| Acquisitions - water & other inventory | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 2 195 | 26 341 | 27 296 | 18 687 |
| – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 6 938 | 83 251 | 85 447 | 56 956 |
| Transfers and grants - other municipalities | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and grants - other | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other expenditure | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 6 435 | 77 220 | 87 615 | 99 360 |
| Cash Payments by Type | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 42 463 | 509 557 | 535 030 | 523 380 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 3 740 | 44 877 | 43 797 | 44 620 |
| Repayment of borrowing | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 1 700 | 20 400 | 20 400 | 20 400 |
| Other Cash Flows/Payments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Cash Payments by Type | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 47 903 | 574 834 | 599 227 | 588 400 |
| NET INCREASE/(DECREASE) IN CASH HELD | (374) | (374) | (374) | (374) | (374) | (374) | (374) | (374) | (374) | (374) | (374) | (374) | (4 494) | 2 462 | 33 162 |
| Cash/cash equivalents at the month/year begin: | 75 737 | 75 362 | 74 988 | 74 614 | 74 239 | 73 865 | 73 490 | 73 116 | 72 741 | 72 367 | 71 992 | 71 618 | 75 737 | 71 243 | 73 706 |
| Cash/cash equivalents at the month/year end: | 75 362 | 74 988 | 74 614 | 74 239 | 73 865 | 73 490 | 73 116 | 72 741 | 72 367 | 71 992 | 71 618 | 71 243 | 71 243 | 73 706 | 106 868 |

15 ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS

The service delivery and budget implementation plan will be tabled by the Mayor after approving the budget and IDP within 28 working days

16 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATION

LIM334 Ba-Phalaborwa - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| Parent Municipality: | | | | | | | | | | | | | | |
| <u>Revenue Obligation By Contract</u> | 2 | | | | | | | | | | | | | - |
| Contract 1 | | | | | | | | | | | | | | |
| Total Operating Revenue Implication | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Expenditure Obligation By Contract</u> | 2 | | | | | | | | | | | | | - |
| Contract 1 | | | | | | | | | | | | | | |
| Total Operating Expenditure Implication | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Capital Expenditure Obligation By Contract</u> | 2 | | | | | | | | | | | | | - |
| Contract 1 | | | | | | | | | | | | | | |
| Total Capital Expenditure Implication | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Parent Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Entities: | | | | | | | | | | | | | | |
| <u>Revenue Obligation By Contract</u> | 2 | | | | | | | | | | | | | - |
| Contract 1 | | | | | | | | | | | | | | |
| Total Operating Revenue Implication | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Expenditure Obligation By Contract</u> | 2 | | | | | | | | | | | | | - |
| Contract 1 | | | | | | | | | | | | | | |
| Total Operating Expenditure Implication | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Capital Expenditure Obligation By Contract</u> | 2 | | | | | | | | | | | | | - |
| Contract 1 | | | | | | | | | | | | | | |
| Total Capital Expenditure Implication | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Entity Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |

All services to be acquired on contracts are within the MTREF budget allocation. There is no project indicative to spent multi-year and above three years.

| | |
|--|---------------------------------------|
| | |
| | 17 CAPITAL EXPENDITURE DETAILS |
| | |

17.1 CAPITAL EXPENDITURE ON NEW ASSETS BY ASSET CLASS

LIM334 Ba-Phalaborwa - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| - | | | | | | | | | | |
| Infrastructure | | - | - | 31 241 | 20 000 | 20 000 | 20 000 | 19 000 | 22 500 | 25 966 |
| Roads Infrastructure | | - | - | 31 241 | - | - | - | - | - | 18 653 |
| Roads | | - | - | 31 241 | - | - | - | - | - | 18 653 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | 20 000 | 20 000 | 20 000 | 8 000 | 8 000 | 7 313 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | 3 800 | 3 800 | 3 800 | 8 000 | 8 000 | 7 313 |
| LV Networks | | - | - | - | 16 200 | 16 200 | 16 200 | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|--|--|---|---|---|---|---|---|-------|---|---|
| <i>Pump Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Treatment Works</i> | | - | - | - | - | - | - | - | - | - |
| <i>Bulk Mains</i> | | - | - | - | - | - | - | - | - | - |
| <i>Distribution</i> | | - | - | - | - | - | - | - | - | - |
| <i>Distribution Points</i> | | - | - | - | - | - | - | - | - | - |
| <i>PRV Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Pump Station</i> | | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Water Treatment Works</i> | | - | - | - | - | - | - | - | - | - |
| <i>Outfall Sewers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Toilet Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Landfill Sites</i> | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Waste Transfer Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Processing Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Drop-off Points</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Separation Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Electricity Generation Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Rail Lines</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Structures</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Furniture</i> | | - | - | - | - | - | - | - | - | - |
| <i>Drainage Collection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Storm water Conveyance</i> | | - | - | - | - | - | - | - | - | - |
| <i>Attenuation</i> | | - | - | - | - | - | - | - | - | - |
| <i>MV Substations</i> | | - | - | - | - | - | - | - | - | - |
| <i>LV Networks</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|--|--|---|---|---|--------------|--------------|--------------|------------|---|---|
| <i>Sand Pumps</i> | | - | - | - | - | - | - | - | - | - |
| <i>Piers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Revetments</i> | | - | - | - | - | - | - | - | - | - |
| <i>Promenades</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Data Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Core Layers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Distribution Layers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | 1 500 | 1 500 | 1 500 | 820 | - | - |
| Community Facilities | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| <i>Halls</i> | | - | - | - | - | - | - | - | - | - |
| <i>Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Crèches</i> | | - | - | - | - | - | - | - | - | - |
| <i>Clinics/Care Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Fire/Ambulance Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Testing Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Museums</i> | | - | - | - | - | - | - | - | - | - |
| <i>Galleries</i> | | - | - | - | - | - | - | - | - | - |
| <i>Theatres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Libraries</i> | | - | - | - | - | - | - | - | - | - |
| <i>Cemeteries/Crematoria</i> | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| <i>Police</i> | | - | - | - | - | - | - | - | - | - |
| <i>Parks</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Open Space</i> | | - | - | - | - | - | - | - | - | - |
| <i>Nature Reserves</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Markets</i> | | - | - | - | - | - | - | - | - | - |
| <i>Stalls</i> | | - | - | - | - | - | - | - | - | - |
| <i>Abattoirs</i> | | - | - | - | - | - | - | - | - | - |
| <i>Airports</i> | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|-------------------------------------|--|---|---|---|---|---|---|-----|---|---|
| <i>Taxi Ranks/Bus Terminals</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | 820 | - | - |
| <i>Indoor Facilities</i> | | - | - | - | - | - | - | 820 | - | - |
| <i>Outdoor Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| <u>Heritage assets</u> | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| <u>Investment properties</u> | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - | - | - | - |
| <u>Other assets</u> | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| <i>Municipal Offices</i> | | - | - | - | - | - | - | - | - | - |
| <i>Pay/Enquiry Points</i> | | - | - | - | - | - | - | - | - | - |
| <i>Building Plan Offices</i> | | - | - | - | - | - | - | - | - | - |
| <i>Workshops</i> | | - | - | - | - | - | - | - | - | - |
| <i>Yards</i> | | - | - | - | - | - | - | - | - | - |
| <i>Stores</i> | | - | - | - | - | - | - | - | - | - |
| <i>Laboratories</i> | | - | - | - | - | - | - | - | - | - |
| <i>Training Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Manufacturing Plant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Depots</i> | | - | - | - | - | - | - | - | - | - |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|---|---|---|---|--------|--------|--------|--------|--------|--------|--------|
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 1 500 | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 1 500 | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Total Capital Expenditure on new assets | 1 | - | - | 31 241 | 21 500 | 21 500 | 21 500 | 21 320 | 22 500 | 25 966 |

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

For 2022/23 financial year the infrastructure- electricity is budgeted for R8, million and followed by the infrastructure road transport which is budgeted for R34,3 million for 2022/23 financial year.

The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality.

Funding on Capital Assets budget year 2022/23

The capital programme is funded from grants and transfers, and internally generated funds from current year collection. For 2022/23 financial year, MIG represent the highest funding followed by INEP on the MTREF.

DETAILED CAPITAL PROGRAMMES

| Project Name | MTEF Forward Estimates | | |
|---|------------------------|-------------------|-------------------|
| | 2022/23 | 2023/24 | 2024/25 |
| Benfarm upgrading of street | 10 000 000 | 14 000 000 | 18 653 500 |
| Installation of stormwater culverts in mashishimale Lejori, makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery | 18 000 000 | 14 500 000 | 18 653 500 |
| Tambo Upgrading of street Phase 2 | 200 000 | - | 0 |
| Refurbishment of Namakgale stadium | 5 357 000 | 7 297 000 | 0 |
| Selwane Sports Complex | 820 000 | | 0 |
| TOTAL | 34 377 000 | 35 797 000 | 37 307 000 |

FINAL BUDGET 2022/23

| Description | Budget 2021/22 | Revised Budget 2021/22 | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|--|-------------------|---------------------------|---------------------|------------------------|------------------------|
| ELECTRIFICATION OF Madiba Extention, Tshabelamayswale,Maseke,Matikoxikaya Phase3 and Matikoxikaya New Section 45 | 20 000 000 | 20 000 000 | 8 000 000 | 8 000 000 | 7 313 000 |

| Description | Budget 2021/22 | Revised Budget 2021/22 | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|---|-------------------|---------------------------|------------------------|------------------------|------------------------|
| Replacement of streetlights to energy saving lights in Ba-Phalaborwa | 3 000 000 | 3 000 000, | 0 | 4 000 000 | 2 500 000 |

INTERNALLY FUNDED CAPITAL PROJECTS

| Description | Budget Year 2022/23 |
|--|---------------------|
| Establishment of new landfill site (Phalaborwa) | 1000 000 |
| Office Furniture & Equipment | 1 500 000 |
| TOTAL | 2 500 000 |

FINAL BUDGET 2022/23

18 . LEGISLATION COMPLIANCE STATUS

The budget compilation has taken into account the following legislative documents

- Municipal Finance Management Act (MFMA), Act No.56 of 2003
- Division of Revenue of Act (DoRA) and the Bill 2022
- Budget Regulations and Circulars
- Asset Management Regulations
- Municipal systems Act, 2000
- Minimum Competency Levels of Municipal Finance Officers Regulations
- Local Government: Municipal Property Rates Act (MPRA)
- Municipal Budget and Reporting Regulations (MBRR)
- Municipal Standard Charts of Account (mSCOA)

19 OTHER SUPPORTING DOCUMENTS

19.1 Supporting details to Budgeted Financial Performance

LIM334 Ba-Phalaborwa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| <u>Property rates</u> | 6 | | | | | | | | | | |
| Total Property Rates | | | | 91 294 | 145 247 | 145 247 | 145 247 | 132 826 | 160 316 | 167 370 | 158 461 |
| Less Revenue Foregone (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>) | | | | 3 820 | 10 000 | 10 000 | 10 000 | (12 907) | 15 806 | 16 501 | 10 000 |
| Net Property Rates | | - | - | 87 474 | 135 247 | 135 247 | 135 247 | 145 733 | 144 510 | 150 869 | 148 461 |
| <u>Service charges - electricity revenue</u> | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | | | 105 590 | 161 748 | 161 448 | 161 448 | 103 889 | 167 547 | 168 447 | 191 450 |
| Less Revenue Foregone (<i>in excess of 50 kwh per indigent household per month</i>) | | | | | 100 | 100 | 100 | | | | 100 |
| Less Cost of Free Basis Services (<i>50 kwh per indigent household per month</i>) | | - | - | - | - | - | - | | - | - | - |
| Net Service charges - electricity revenue | | - | - | 105 590 | 161 648 | 161 348 | 161 348 | 103 889 | 167 547 | 168 447 | 191 350 |
| <u>Service charges - water revenue</u> | 6 | | | | | | | | | | |
| Total Service charges - water revenue | | | | | | | | | | | |
| Less Revenue Foregone (<i>in excess of 6 kilolitres per indigent household per month</i>) | | | | | | | | | | | |
| Less Cost of Free Basis Services (<i>6 kilolitres per indigent household per month</i>) | | - | - | - | - | - | - | | - | - | - |
| Net Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - |
| <u>Service charges - sanitation revenue</u> | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | | | | | | | | | | |
| Less Revenue Foregone (<i>in excess of free sanitation service to indigent households</i>) | | | | | | | | | | | |

FINAL BUDGET 2022/23

| | | | | | | | | | | | |
|--|---|---|---|--------|---------|--------|--------|--------|--------|--------|--------|
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 6 | | | | | | | | | | |
| Total refuse removal revenue | | | | 16 032 | 20 894 | 20 894 | 20 894 | 14 409 | 19 899 | 20 775 | 22 795 |
| Total landfill revenue | | | | | | | | | | | |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | 1 000 | 1 000 | 1 000 | (162) | 173 | 181 | 1 000 |
| Less Cost of Free Basis Services (removed once a week to indigent households) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - refuse revenue | | - | - | 16 032 | 19 894 | 19 894 | 19 894 | 14 571 | 19 726 | 20 594 | 21 795 |
| Other Revenue by source | | | | | | | | | | | |
| Administrative Handling Fees | | - | - | 85 | 146 | 146 | 146 | 10 082 | 1 838 | 1 919 | 80 |
| Bad Debts Recovered | | - | - | - | - | - | - | - | - | - | - |
| Breakages and Losses Recovered | | - | - | - | - | - | - | - | - | - | - |
| Collection Charges | | - | - | - | - | - | - | - | - | - | - |
| Commission | | - | - | - | - | - | - | - | - | - | - |
| Discounts and Early Settlements | | - | - | - | - | - | - | 3 611 | 5 395 | 5 632 | 0 |
| Incidental Cash Surpluses | | - | - | 85 | 116 | 116 | 116 | 103 | 98 | 102 | 54 |
| Inspection Fees | | - | - | - | - | - | - | - | - | - | - |
| Registration Fees | | - | - | - | - | - | - | - | - | - | - |
| Staff Recoveries | | - | - | - | - | - | - | - | - | - | - |
| Request for Information | | - | - | - | 24 | 24 | 24 | - | - | - | 27 |
| Insurance Refund | | - | - | 373 | 180 | 180 | 180 | - | - | - | 188 |
| Sale of Property | | - | - | 396 | 228 | 228 | 228 | (27) | 40 | 42 | 106 |
| Merchandising, Jobbing and Contracts | | - | - | - | - | - | - | - | - | - | - |
| Bursary Repayment | | - | - | - | - | - | - | - | - | - | - |
| Recovery Infrastructure Maintenance | | - | - | - | - | - | - | - | - | - | - |
| Skills Development Levy Refund | | - | - | - | - | - | - | - | - | - | - |
| Arbor City Awards Competition | | - | - | - | - | - | - | - | - | - | - |
| Other Revenue | | - | - | 691 | 1 292 | 1 292 | 1 292 | 814 | 706 | 737 | 1 296 |
| Total 'Other' Revenue | 1 | - | - | 1 629 | 1 987 | 1 987 | 1 987 | 14 584 | 8 077 | 8 432 | 1 750 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | - | - | 99 859 | 111 292 | 95 394 | 95 394 | 77 429 | 94 996 | 95 714 | 97 621 |
| Pension and UIF Contributions | | - | - | 721 | 20 779 | 17 884 | 17 884 | 14 866 | 18 312 | 19 234 | 20 186 |

FINAL BUDGET 2022/23

| | | | | | | | | | | | |
|---|---|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Medical Aid Contributions | | - | - | 6 785 | 7 566 | 13 670 | 13 670 | 5 713 | 13 908 | 14 611 | 15 147 |
| Overtime | | - | - | 6 087 | 5 568 | 7 575 | 7 575 | 5 632 | 7 575 | 7 954 | 8 351 |
| Performance Bonus | | - | - | 6 965 | 7 338 | 7 741 | 7 741 | 5 798 | 7 764 | 8 153 | 8 561 |
| Motor Vehicle Allowance | | - | - | 876 | 17 490 | 26 447 | 26 447 | 11 995 | 28 186 | 29 601 | 30 961 |
| Cellphone Allowance | | - | - | 18 183 | 1 942 | 1 482 | 1 482 | 1 202 | 1 574 | 1 652 | 1 735 |
| Housing Allowances | | - | - | - | 1 349 | 646 | 646 | 537 | 659 | 693 | 727 |
| Other benefits and allowances | | - | - | 27 | 9 305 | 9 302 | 9 302 | 9 757 | 9 609 | 10 090 | 10 596 |
| Payments in lieu of leave | | - | - | 225 | - | 4 032 | 4 032 | 6 115 | 2 946 | 3 093 | 3 248 |
| Long service awards | | - | - | 3 515 | 3 917 | - | - | - | 67 | 71 | 75 |
| Post-retirement benefit obligations | 4 | - | - | - | - | - | - | - | - | - | - |
| sub-total | 5 | - | - | 143 244 | 186 547 | 184 174 | 184 174 | 139 044 | 185 597 | 190 865 | 197 209 |
| <u>Less: Employees costs capitalised to PPE</u> | | - | - | - | - | - | - | - | - | - | - |
| Total Employee related costs | 1 | - | - | 143 244 | 186 547 | 184 174 | 184 174 | 139 044 | 185 597 | 190 865 | 197 209 |
| <u>Depreciation & asset impairment</u> | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | - | - | 73 933 | 79 295 | 79 295 | 79 295 | - | 75 295 | 78 795 | 86 250 |
| Lease amortisation | | - | - | 91 | 4 917 | 4 917 | 4 917 | - | - | - | 5 364 |
| Capital asset impairment | | - | - | 10 184 | - | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 1 | - | - | 84 208 | 84 212 | 84 212 | 84 212 | - | 75 295 | 78 795 | 91 614 |
| <u>Bulk purchases - electricity</u> | | | | | | | | | | | |
| Electricity bulk purchases | | - | - | 86 758 | 113 648 | 113 648 | 113 648 | 103 023 | 115 559 | 118 559 | 123 988 |
| Total bulk purchases | 1 | - | - | 86 758 | 113 648 | 113 648 | 113 648 | 103 023 | 115 559 | 118 559 | 123 988 |
| <u>Transfers and grants</u> | | | | | | | | | | | |
| Cash transfers and grants | | - | - | - | - | - | - | - | 1 091 | 1 139 | - |
| Non-cash transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | 1 | - | - | - | - | - | - | - | 1 091 | 1 139 | - |
| <u>Contracted services</u> | | | | | | | | | | | |
| Outsourced Services | | - | - | 19 738 | 43 605 | 44 090 | 44 090 | 39 315 | 44 571 | 47 327 | 44 642 |
| Consultants and Professional Services | | - | - | 8 866 | 11 340 | 14 691 | 14 691 | 13 029 | 17 133 | 21 394 | 8 049 |
| Contractors | | - | - | 5 480 | 39 340 | 12 534 | 12 534 | 8 923 | 14 329 | 14 894 | 44 170 |
| Total contracted services | | - | - | 34 084 | 94 285 | 71 315 | 71 315 | 61 267 | 76 034 | 83 615 | 96 860 |
| <u>Other Expenditure By Type</u> | - | | | | | | | | | | |
| Collection costs | | - | - | - | - | 2 000 | 2 000 | 984 | 1 500 | 1 500 | - |

| | | | | | | | | | | | |
|--|----------|----------|----------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|
| Contributions to 'other' provisions | | – | – | (20 047) | – | 2 036 | 2 036 | 1 863 | 4 200 | 4 385 | – |
| Audit fees | | – | – | 4 863 | – | 4 217 | 4 217 | 4 698 | 5 000 | 5 500 | – |
| Other Expenditure | | – | – | 70 237 | 62 394 | 64 480 | 64 480 | 33 818 | 72 551 | 74 063 | 56 956 |
| Total 'Other' Expenditure | 1 | – | – | 55 054 | 62 394 | 72 733 | 72 733 | 41 364 | 83 251 | 85 447 | 56 956 |
| | | | | | | | | | | | |
| Repairs and Maintenance by Expenditure Item | 8 | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | | | | | | | | | | | |
| Contracted Services | | – | – | – | 32 440 | 10 635 | 10 635 | 6 530 | 11 607 | 12 118 | 38 269 |
| Other Expenditure | | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | – | – | – | 32 440 | 10 635 | 10 635 | 6 530 | 11 607 | 12 118 | 38 269 |
| | | | | | | | | | | | |
| Inventory Consumed | | | | | | | | | | | |
| Inventory Consumed - Water | | – | – | – | – | – | – | – | – | – | – |
| Inventory Consumed - Other | | – | – | – | 7 960 | 22 808 | 22 808 | (7 624) | 26 341 | 27 296 | 4 244 |
| Total Inventory Consumed & Other Material | | – | – | – | 7 960 | 22 808 | 22 808 | (7 624) | 26 341 | 27 296 | 4 244 |

b.Matrix Financial Performance

LIM334 Ba-Phalaborwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| Description | R ef | Vote 1 - Executiv e and Councill ors | Vote 2 - Budget and Treasur y Office | Vote 3 - Corpor ate Service s | Vote 4 - Communi ty and Social Services | Vote 5 - Planning and Developm ent Services | Vote 6 - Technical Services | V ote 7 - [N A M E O F V O T E 7] | Vote 8 - [NA ME OF VOT E 8] | Vote 9 - [NA ME OF VOT E 9] | Vote 10 - [NA ME OF VOT E 10] | Vote 11 - [NA ME OF VOT E 11] | Vote 12 - [NA ME OF VOT E 12] | Vote 13 - [NA ME OF VOT E 13] | Vote 14 - [NA ME OF VOT E 14] | Vote 15 - [NA ME OF VOT E 15] | Total |
|--|---------|--|--|---|---|--|-----------------------------------|--|---|---|---|---|---|---|---|---|---------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | - | 144 510 | - | - | - | - | - | - | - | - | - | - | - | - | - | 144 510 |
| Service charges - electricity revenue | | - | - | - | - | - | 167 547 | - | - | - | - | - | - | - | - | - | 167 547 |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | | - | (173) | - | - | - | 19 899 | - | - | - | - | - | - | - | - | - | 19 726 |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | - | - | 209 | - | - | - | - | - | - | - | - | - | - | - | - | 209 |
| Interest earned - external investments | | - | 2 481 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 481 |
| Interest earned - outstanding debtors | | - | 42 898 | - | - | - | 16 242 | - | - | - | - | - | - | - | - | - | 59 140 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | 1 295 | - | - | - | - | - | - | - | - | - | - | - | 1 295 |
| Licences and permits | | - | - | - | 22 636 | - | - | - | - | - | - | - | - | - | - | - | 22 636 |
| Agency services | | - | - | - | 6 200 | - | - | - | - | - | - | - | - | - | - | - | 6 200 |
| Other revenue | | - | 192 953 | - | - | - | 2 995 | - | - | - | - | - | - | - | - | - | 195 948 |
| Transfers and subsidies | | - | 7 547 | - | 157 | 290 | 83 | - | - | - | - | - | - | - | - | - | 8 077 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | - | 390 216 | 209 | 30 287 | 290 | 206 767 | - | - | - | - | - | - | - | - | - | 627 769 |
| Expenditure By Type | - | | | | | | | | | | | | | | | | |
| Employee related costs | | 21 210 | 25 414 | 27 868 | 52 973 | 13 978 | 46 291 | - | - | - | - | - | - | - | - | - | 187 733 |
| Remuneration of councillors | | 19 089 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19 089 |

FINAL BUDGET 2022/23

Ba-Phalaborwa Municipality (LIM334)

| | | | | | | | | | | | | | | | | | |
|--|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|---|---|---|---|---|---|---|---|---|---|----------------|
| Debt impairment | - | 42 275 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 42 275 |
| Depreciation & asset impairment | - | - | 9 034 | 5 183 | - | 56 025 | - | - | - | - | - | - | - | - | - | - | 70 243 |
| Finance charges | - | 2 500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 500 |
| Bulk purchases - electricity | - | - | - | - | - | 115 559 | - | - | - | - | - | - | - | - | - | - | 115 559 |
| Inventory consumed | 5 398 | 4 409 | 874 | 1 779 | 67 | 13 814 | - | - | - | - | - | - | - | - | - | - | 26 341 |
| Contracted services | 19 874 | 14 100 | 11 176 | 13 554 | 6 265 | 11 065 | - | - | - | - | - | - | - | - | - | - | 76 034 |
| Transfers and subsidies | - | - | 1 091 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 091 |
| Other expenditure | 13 368 | 14 168 | 25 322 | 9 677 | 1 698 | 17 017 | - | - | - | - | - | - | - | - | - | - | 81 251 |
| Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 78 940 | 102 865 | 75 365 | 83 166 | 22 008 | 259 771 | - | - | - | - | - | - | - | - | - | - | 622 115 |
| Surplus/(Deficit) | (78 940) | 287 351 | (75 156) | (52 879) | (21 718) | (53 004) | - | - | - | - | - | - | - | - | - | - | 5 655 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | - | - | - | - | 42 377 | - | - | - | - | - | - | - | - | - | - | 42 377 |
| 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) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (78 940) | 287 351 | (75 156) | (52 879) | (21 718) | (10 627) | - | - | - | - | - | - | - | - | - | - | 48 031 |

c.Supporting Details to Budgeted Financial Position

LIM334 Ba-Phalaborwa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| <u>Consumer debtors</u> | | | | | | | | | | | |
| Consumer debtors | | - | - | 858 898 | 303 299 | 303 299 | 303 299 | 1 089 007 | 489 652 | 516 933 | 526 568 |
| <u>Less: Provision for debt impairment</u> | | - | - | (585 410) | - | - | - | (582 332) | - | - | (149 819) |
| Total Consumer debtors | 2 | - | - | 273 488 | 303 299 | 303 299 | 303 299 | 506 675 | 489 652 | 516 933 | 376 749 |
| <u>Debt impairment provision</u> | | | | | | | | | | | |
| Balance at the beginning of the year | | - | - | (555 157) | - | - | - | (555 157) | - | - | - |
| Contributions to the provision | | - | - | (30 253) | - | - | - | (30 253) | - | - | (149 819) |
| Bad debts written off | | - | - | - | - | - | - | 3 078 | - | - | - |
| Balance at end of year | | - | - | (585 410) | - | - | - | (582 332) | - | - | (149 819) |
| <u>Inventory</u> | | | | | | | | | | | |
| <u>Water</u> | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| System Input Volume | | - | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - | - |
| Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| Natural Sources | | - | - | - | - | - | - | - | - | - | - |
| Authorised Consumption | 6 | - | - | - | - | - | - | - | - | - | - |
| Billed Authorised Consumption | | - | - | - | - | - | - | - | - | - | - |
| Billed Metered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - |

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| | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|------|------|---|
| Revenue Water | | - | - | - | - | - | - | - | - | - | - |
| Billed Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - | - | - | - |
| UnBilled Authorised Consumption | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Metered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Water Losses | | - | - | - | - | - | - | - | - | - | - |
| Apparent losses | | - | - | - | - | - | - | - | - | - | - |
| Unauthorised Consumption | | - | - | - | - | - | - | - | - | - | - |
| Customer Meter Inaccuracies | | - | - | - | - | - | - | - | - | - | - |
| Real losses | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | - | - | - | - | - | - |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Service Connections up to the point of Customer Meter | | - | - | - | - | - | - | - | - | - | - |
| Data Transfer and Management Errors | | - | - | - | - | - | - | - | - | - | - |
| Unavoidable Annual Real Losses | | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Water | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance Water | | - | - | - | - | - | - | - | - | - | - |
| Agricultural | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | 68 | 71 | - |
| Issues | 7 | - | - | - | - | - | - | - | (68) | (71) | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Consumables | | | | | | | | | | | |
| Standard Rated | | | | | | | | | | | |

| | | | | | | | | | | | |
|---|---|---|---|----------|---------|----------|----------|----------|----------|----------|---------|
| Opening Balance | | - | - | (12 277) | 6 991 | 21 631 | 21 631 | (12 277) | - | - | 3 513 |
| Acquisitions | | - | - | (3 383) | - | - | - | (3 383) | 1 858 | 1 940 | - |
| Issues | 7 | - | - | - | (6 722) | (22 808) | (22 808) | 7 624 | (1 858) | (1 940) | (2 469) |
| Adjustments | 8 | - | - | (17) | - | - | - | (17) | - | - | - |
| Write-offs | 9 | - | - | (646) | - | - | - | (646) | - | - | - |
| Closing balance - Consumables Standard Rated | | - | - | (16 324) | 269 | (1 176) | (1 176) | (8 700) | - | - | 1 044 |
| Zero Rated | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Consumables Zero Rated | | - | - | - | - | - | - | - | - | - | - |
| Finished Goods | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Finished Goods | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | 21 631 | 22 583 | - |
| Acquisitions | | - | - | 37 955 | 16 950 | 16 950 | 16 950 | 46 824 | 24 414 | 25 285 | 18 687 |
| Issues | 7 | - | - | - | (1 238) | - | - | - | (24 414) | (25 285) | (1 775) |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Materials and Supplies | | - | - | 37 955 | 15 712 | 16 950 | 16 950 | 46 824 | 21 631 | 22 583 | 16 912 |
| Work-in-progress | | | | | | | | | | | |

| | | | | | | | | | | | |
|--|---|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Materials | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance - Housing Stock | | - | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance - Land | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance - Inventory & Consumables | | - | - | 21 631 | 15 981 | 15 774 | 15 774 | 38 125 | 21 631 | 22 583 | 17 957 |
| <u>Property, plant and equipment (PPE)</u> | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | 3 | - | - | 1 508 725 | 2 022 288 | 2 024 914 | 2 024 914 | 1 536 219 | 1 885 479 | 1 965 385 | 2 055 131 |
| Leases recognised as PPE | | - | - | 6 | - | - | - | 6 | - | - | - |
| <u>Less: Accumulated depreciation</u> | | - | - | 757 322 | 1 142 556 | 1 142 556 | 1 142 556 | (757 322) | 967 994 | 1 010 586 | 1 137 029 |
| Total Property, plant and equipment (PPE) | 2 | - | - | 751 409 | 879 732 | 882 358 | 882 358 | 2 293 547 | 917 484 | 954 799 | 918 101 |
| LIABILITIES | | | | | | | | | | | |
| <u>Current liabilities - Borrowing</u> | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | - | - | 42 667 | 20 400 | 20 400 | 20 400 | (63 067) | - | - | 20 400 |
| Current portion of long-term liabilities | | - | - | 172 | - | - | - | (172) | 172 | 180 | 198 |
| Total Current liabilities - Borrowing | | - | - | 42 840 | 20 400 | 20 400 | 20 400 | (63 240) | 172 | 180 | 20 598 |
| <u>Trade and other payables</u> | | | | | | | | | | | |

FINAL BUDGET 2022/23

| | | | | | | | | | | | |
|---|---|---|---|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Trade Payables | 5 | - | - | 545 453 | 173 610 | 363 880 | 363 880 | (729 301) | (5 440) | 20 350 | 3 772 |
| Other creditors | | - | - | - | - | (1 143) | (1 143) | - | - | - | - |
| Unspent conditional transfers | | - | - | 1 143 | (171 127) | (169 984) | (169 984) | 33 542 | - | - | - |
| VAT | | - | - | 25 345 | 24 027 | 24 027 | 24 027 | (67 462) | - | - | 24 027 |
| Total Trade and other payables | 2 | - | - | 571 941 | 26 510 | 216 780 | 216 780 | (763 221) | (5 440) | 20 350 | 27 799 |
| <u>Non current liabilities - Borrowing</u> | | | | | | | | | | | |
| Borrowing | 4 | - | - | 46 090 | 260 695 | 260 695 | 260 695 | (25 690) | 74 535 | 54 135 | 33 735 |
| Finance leases (including PPP asset element) | | - | - | - | - | - | - | - | - | - | - |
| Total Non current liabilities - Borrowing | | - | - | 46 090 | 260 695 | 260 695 | 260 695 | (25 690) | 74 535 | 54 135 | 33 735 |
| <u>Provisions - non-current</u> | | | | | | | | | | | |
| Retirement benefits | | - | - | 48 607 | - | - | - | (48 607) | 48 607 | 50 745 | - |
| Refuse landfill site rehabilitation | | - | - | 92 642 | 103 472 | 103 472 | 103 472 | (92 642) | 93 172 | 97 272 | 104 443 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Provisions - non-current | | - | - | 141 249 | 103 472 | 103 472 | 103 472 | (141 249) | 141 779 | 148 018 | 104 443 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| <u>Accumulated Surplus/(Deficit)</u> | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | - | - | - | 1 242 200 | 1 197 214 | 1 197 214 | - | 1 054 655 | 1 100 747 | 1 307 256 |
| GRAP adjustments | | - | - | - | - | - | - | - | - | - | - |
| Restated balance | | - | - | - | 1 242 200 | 1 197 214 | 1 197 214 | - | 1 054 655 | 1 100 747 | 1 307 256 |
| Surplus/(Deficit) | | - | - | 194 252 | 21 050 | 16 880 | 16 880 | 162 937 | 43 115 | 32 811 | 84 014 |
| Transfers to/from Reserves | | - | - | - | (172 068) | (175 882) | (175 882) | - | - | - | (146 271) |
| Depreciation offsets | | - | - | - | - | - | - | - | - | - | - |
| Other adjustments | | - | - | 356 554 | - | - | - | (356 443) | - | - | (31 947) |
| Accumulated Surplus/(Deficit) | 1 | - | - | 550 806 | 1 091 182 | 1 038 211 | 1 038 211 | (193 506) | 1 097 770 | 1 133 558 | 1 213 052 |
| <u>Reserves</u> | - | | | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Capital replacement | | - | - | - | - | - | - | - | - | - | - |
| Self-insurance | | - | - | - | - | - | - | - | - | - | - |
| Other reserves | | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | - | - | 38 072 | - | - | - | 38 072 | 38 072 | 39 748 | - |
| Total Reserves | 2 | - | - | 38 072 | - | - | - | 38 072 | 38 072 | 39 748 | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | - | 588 878 | 1 091 182 | 1 038 211 | 1 038 211 | (155 434) | 1 135 842 | 1 173 305 | 1 213 052 |

d.The municipality has no entities.

e.Reconciliation of transfers, Grant Receipts and Unspent Funds

LIM334 Ba-Phalaborwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Re f | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|---------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| <u>Operating transfers and grants:</u> | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | 180 106 | 178 963 | 178 963 | 195 948 | 212 764 | 226 773 |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | – | – | – | 180 106 | 178 963 | 178 963 | 195 948 | 212 764 | 226 773 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total operating transfers and grants revenue | | – | – | – | 180 106 | 178 963 | 178 963 | 195 948 | 212 764 | 226 773 |
| Total operating transfers and grants - CTBM | 2 | – | – | – | – | – | – | – | – | – |
| <u>Capital transfers and grants:</u> | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | 52 001 | 52 001 | 52 001 | 42 377 | 43 797 | 44 620 |
| Current year receipts | | | | | | | | | | |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|---|---|---|---|---|---------|---------|---------|---------|---------|---------|
| Conditions met - transferred to revenue | | - | - | - | 52 001 | 52 001 | 52 001 | 42 377 | 43 797 | 44 620 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total capital transfers and grants revenue | | - | - | - | 52 001 | 52 001 | 52 001 | 42 377 | 43 797 | 44 620 |
| Total capital transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | - | - | - | 232 107 | 230 964 | 230 964 | 238 325 | 256 561 | 271 393 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

f.Future Financial Implications

- The municipality has no programmes above the three year budgeting cycle

g. Projects Delayed from Previous Financial Years

- No project delays from the previous financial year.

Other supporting tables

LIM334 Ba-Phalaborwa - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| - | | | | | | | | | | |
| Infrastructure | | - | - | 31 241 | 20 000 | 20 000 | 20 000 | 19 000 | 22 500 | 25 966 |
| Roads Infrastructure | | - | - | 31 241 | - | - | - | - | - | 18 653 |
| Roads | | - | - | 31 241 | - | - | - | - | - | 18 653 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | 10 000 | 14 500 | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | 20 000 | 20 000 | 20 000 | 8 000 | 8 000 | 7 313 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | 3 800 | 3 800 | 3 800 | 8 000 | 8 000 | 7 313 |
| LV Networks | | - | - | - | 16 200 | 16 200 | 16 200 | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|--|--|---|---|---|---|---|---|-------|---|---|
| <i>Pump Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Treatment Works</i> | | - | - | - | - | - | - | - | - | - |
| <i>Bulk Mains</i> | | - | - | - | - | - | - | - | - | - |
| <i>Distribution</i> | | - | - | - | - | - | - | - | - | - |
| <i>Distribution Points</i> | | - | - | - | - | - | - | - | - | - |
| <i>PRV Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Pump Station</i> | | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Water Treatment Works</i> | | - | - | - | - | - | - | - | - | - |
| <i>Outfall Sewers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Toilet Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Landfill Sites</i> | | - | - | - | - | - | - | 1 000 | - | - |
| <i>Waste Transfer Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Processing Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Drop-off Points</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Separation Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Electricity Generation Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Rail Lines</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Structures</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Furniture</i> | | - | - | - | - | - | - | - | - | - |
| <i>Drainage Collection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Storm water Conveyance</i> | | - | - | - | - | - | - | - | - | - |
| <i>Attenuation</i> | | - | - | - | - | - | - | - | - | - |
| <i>MV Substations</i> | | - | - | - | - | - | - | - | - | - |
| <i>LV Networks</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|--|---|---|---|--------------|--------------|--------------|------------|---|---|
| <i>Sand Pumps</i> | | - | - | - | - | - | - | - | - | - |
| <i>Piers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Revetments</i> | | - | - | - | - | - | - | - | - | - |
| <i>Promenades</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Data Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Core Layers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Distribution Layers</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | 1 500 | 1 500 | 1 500 | 820 | - | - |
| Community Facilities | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| <i>Halls</i> | | - | - | - | - | - | - | - | - | - |
| <i>Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Crèches</i> | | - | - | - | - | - | - | - | - | - |
| <i>Clinics/Care Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Fire/Ambulance Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Testing Stations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Museums</i> | | - | - | - | - | - | - | - | - | - |
| <i>Galleries</i> | | - | - | - | - | - | - | - | - | - |
| <i>Theatres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Libraries</i> | | - | - | - | - | - | - | - | - | - |
| <i>Cemeteries/Crematoria</i> | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| <i>Police</i> | | - | - | - | - | - | - | - | - | - |
| <i>Parks</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Open Space</i> | | - | - | - | - | - | - | - | - | - |
| <i>Nature Reserves</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Markets</i> | | - | - | - | - | - | - | - | - | - |
| <i>Stalls</i> | | - | - | - | - | - | - | - | - | - |
| <i>Abattoirs</i> | | - | - | - | - | - | - | - | - | - |
| <i>Airports</i> | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---------------------------------|---|---|---|---|---|---|---|-----|---|---|
| <i>Taxi Ranks/Bus Terminals</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | 820 | - | - |
| <i>Indoor Facilities</i> | - | - | - | - | - | - | - | 820 | - | - |
| <i>Outdoor Facilities</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - |
| <i>Improved Property</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Unimproved Property</i> | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - |
| <i>Improved Property</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Unimproved Property</i> | - | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - |
| <i>Municipal Offices</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Pay/Enquiry Points</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Building Plan Offices</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Workshops</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Yards</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Stores</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Laboratories</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Training Centres</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Manufacturing Plant</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Depots</i> | - | - | - | - | - | - | - | - | - | - |

FINAL BUDGET 2022/23

| | | | | | | | | | | |
|---|---|---|---|--------|--------|--------|--------|--------|--------|--------|
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 1 500 | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 1 500 | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | - | - | 31 241 | 21 500 | 21 500 | 21 500 | 21 320 | 22 500 | 25 966 |

FINAL BUDGET 2022/23

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I **Dr.Kgoshi Lucas Pilusa**, Municipal manager of **BA-PHALABORWA MUNICIPALITY**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under the act, and that the annual budget and supporting documents made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: **DR. PILUSA KKL**

Municipal Manager: **Ba-Phalaborwa Municipality (LIM334)**

Signature: _____

Date: _____