## BA-PHALABORWA MUNICIPALITY





"Home of Marula and Wildlife Tourism"

TABLEDBUDGET2022/23MTREF

## 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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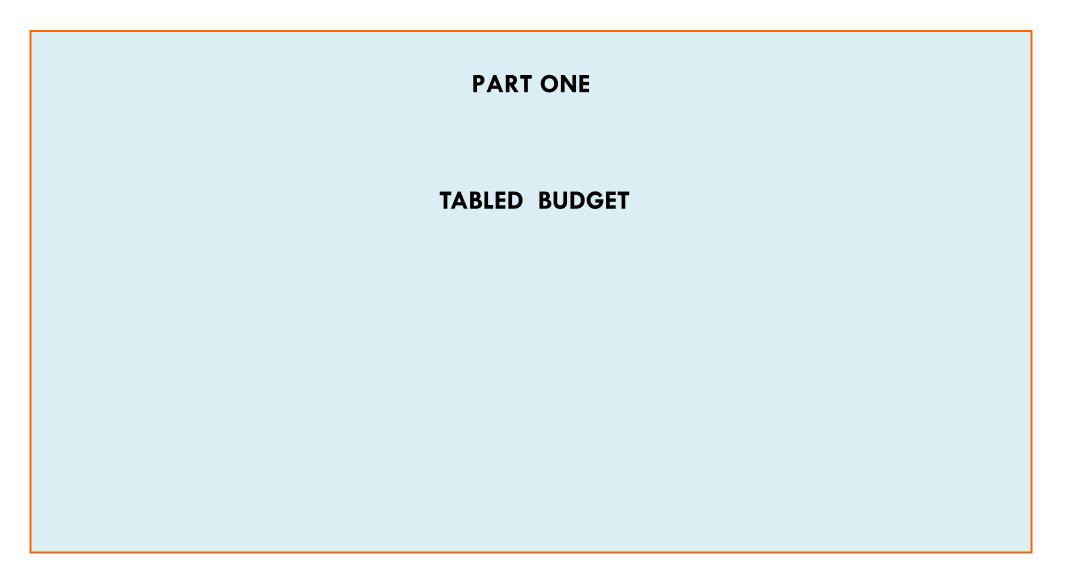
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#### ABBREVIATIONS/ACCRONYMS

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



#### 1. MAYOR'S REPORT

BA- PHALABORWA LOCAL MUNICIPALITY'S BUDGET SPEECH FOR 2022/23 Delivered by Mayor, Cllr. MM. Malatji On Wednesday, 31<sup>st</sup> MARCH 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.

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The 2022/23 total projected revenue is estimated at **R685,6** million. The amount includes own generated revenue which totals to **R419.4** million for all municipal service charges and the total transfers and subsidies amounts to **R266.2 million** as per Division Of Revenue Act.

Total expenditure budget for 2022/23 amounts to **R669.4 million**. This total budget comprises of operational expenditure budget of **R627** million and capital budget of **R42.4** million.

- The budgeted allocation for employee related costs for 2022/23 financial year amounts to R184.4 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
- 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 R**2.5 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 R84 million which equates to 13.4% of total operational budget.

Honourable Speaker, the total capital budget for 2022/23 financial year will be R43.9 million, R1,5 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 sufficient 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 31<sup>st</sup> of March 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, TableMBRSA12&13 Property rates category Table MBRR SA14 Household bills Investment particulars Table MBRR SA15 Table MBRR SA16 Investment particulars by maturity Table MBRR SA17 Borrowing Reconciliation of transfer, grant receipt and unspent funds Table MBRR SA20 Transfer and grants made by the municipality Table MBRR SA21 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) Budgeted monthly revenue and expenditure (functional classification) Table MBRR SA27 Budgeted monthly capital expenditure (Municipal vote) Table MBRR SA28 Table MBRR SA29 Budgeted monthly capital expenditure (functional classification) Budgeted monthly cash flow Table MBRR SA30 Contract having future budgetary implications Table MBRR SA33 Table MBRR SA34 Capital expenditure by asset classification Future financial implications of the capital budget Table MBRR SA35

Table MBRR SA36Detailed capital budgetTable MBRR SA37Detailed capital projects delayed from previous financialTable MBRR SA38Consolidated 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 further resolves that, in the event that the total subsidy in respect of approved indigents exceeds the budgeted amount, the excess amount be re-allocated from the current provision for bad debts to the relevant indigent subsidies, in view of the fact that the current bad debt is adequately provided for and the resolution related to the approval of the Indigent Policy will remain intact.

2.7.3. 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

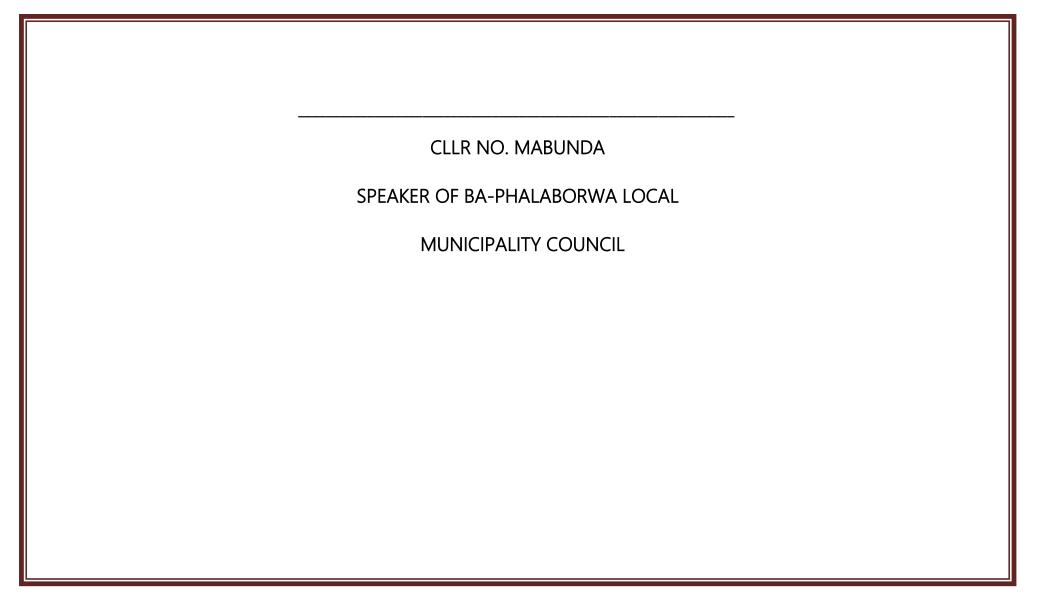
#### ANNUAL BUDGET RELATED POLICIES

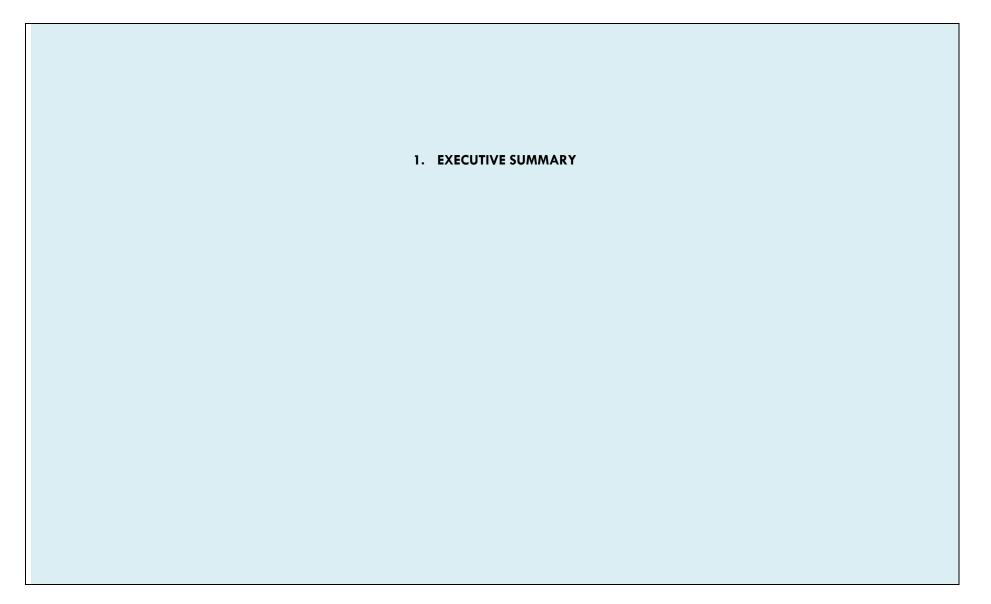
Council resolves that the following 2022/23 Annual budget related policies be approved:

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- 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. Sale and Disposal of Municipal Land/Property Policy
- 23. Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy





#### **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 containement 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 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 R000	Budget 2021/22	Revised Budget 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/23
Own Funding revenue	404 153 334.00	398 753 334.00	419 422 841.00	431 349 258.00	450 759 976.00
Transfers recognised - Operational	180 106 250.00	178 963 058.00	223 848 300.00	240 664 050.00	254 672 500.00
Transfers recognised - Capital	52 000 750.00	52 000 750.00	42 376 700.00	43 796 950.00	44 619 500.00
Total Revenue	636 260 334.00	629 717 142.00	685 647 841.00	715 810 258.00	750 051 976.00

The total projected revenue for budget year 2022/23 is R685,6 million. The budgeted financing activities breakdown are as follows:

- > Own generated revenue amount to R419,4 million.
- > Operational tranfers grants as per DoRA is R223,8 million
- > And capital tranferes grants of R42,4 million

		Adjusted		Budget Year +1	Budget Year +2
R thousand	<b>Original Budget</b>	Budget	udget Year 2022/2	2023/24	2024/25
Expenditure By Type					
Employee related costs	184 410 592	184 173 553	184 410 593	190 864 961	197 545 232
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	46 120 885
Depreciation & asset impairment	84 211 814	84 211 814	75 294 842	78 795 342	82 249 819
Finance charges	2 865 967	2 865 967	2 500 000	2 610 000	2 727 450
Bulk purchases - electricity	113 648 418	113 648 418	115 558 666	118 558 666	124 558 666
Inventory consumed	7 959 516	22 807 590	26 340 594	27 296 383	28 299 839
Contracted services	94 337 413	71 367 492	76 484 007	84 084 305	86 588 254
Transfers and subsidies	-	-	1 090 968	1 138 971	1 190 224
Other expenditure	62 341 744	72 680 738	83 987 448	84 733 789	88 737 631
Total Expenditure	613 074 166	612 837 126	627 031 042	654 855 225	682 070 863

**Operational Budget** 

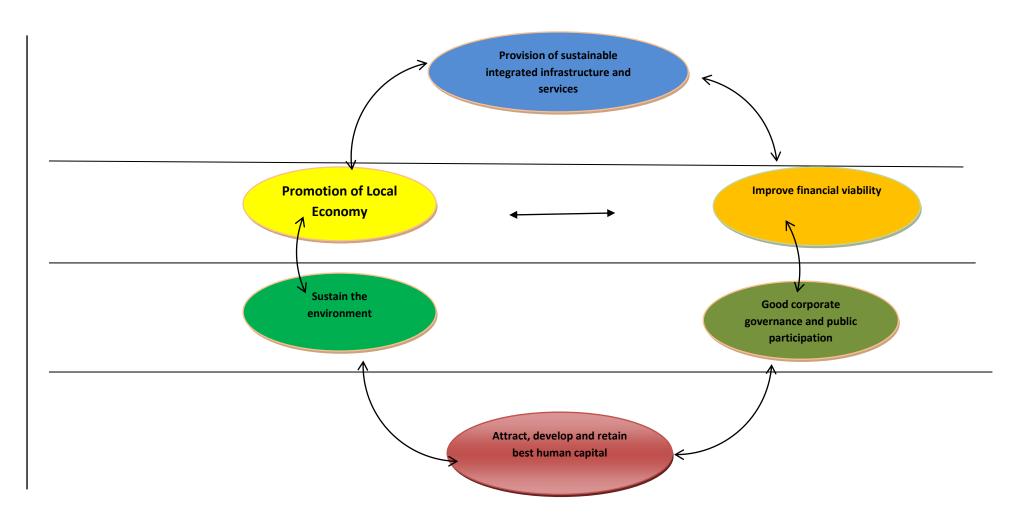
Total expenditure for the 2022/23 financial year amount to R627 million.

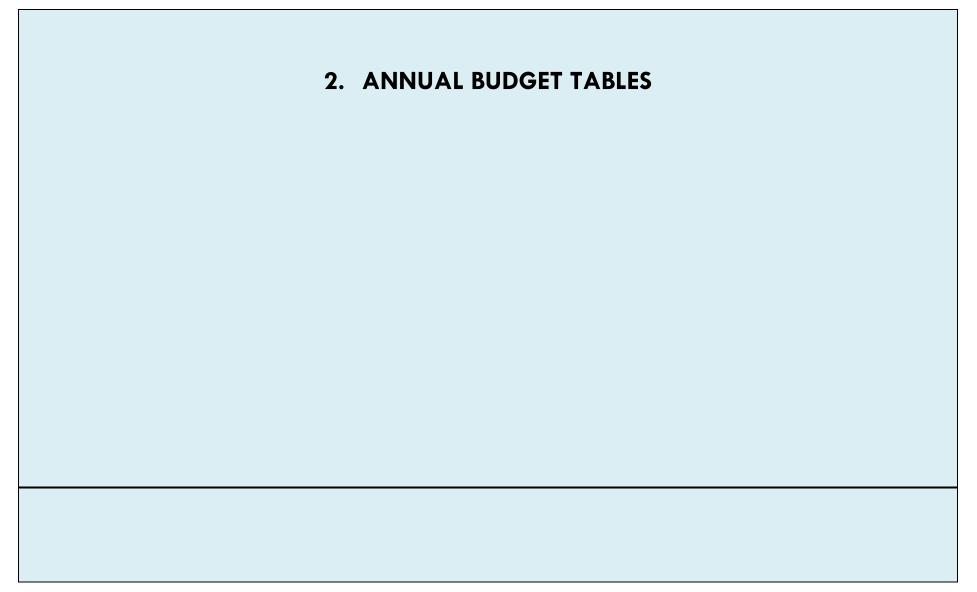
## Capital Budget

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	1 500 000	0	0
TOTAL	54 365 205	63 747 702	43 877 000	43 797 000.	44 620 000

The total capital budget amounts to R43,9 million for 2022/23 financial year.

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





## 2.1. BUDGET SUMMARY

## LIM334 Ba-Phalaborwa - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21		Current Ye	ar 2021/22	2022/23 Mediu	& Expenditure		
R thousands	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
Financial Performance										
Property rates	-	-	87 474	135 247	135 247	135 247	117 391	144 510	150 869	157 658
Service charges	_	-	121 622	181 542	181 242	181 242	92 641	174 875	189 041	197 548
Investment revenue	-	-	2 718	2 813	2 813	2 813	1 654	2 481	2 590	2 707
Transfers recognised - operational	_	-	205 154	180 106	178 963	178 963	134 801	223 848	240 664	254 673
Other own revenue	_	-	206 134	84 552	79 452	79 452	91 599	97 556	88 849	92 847
Total Revenue (excluding capital transfers and contributions)	_	-	623 103	584 260	577 716	577 716	438 087	643 271	672 013	705 432
Employee costs	_	-	143 244	184 411	184 174	184 174	110 710	184 411	190 865	197 545
Remuneration of councillors	-	-	15 304	21 306	19 089	19 089	11 348	19 089	22 638	24 053
Depreciation & asset impairment	_	_	84 208	84 212	84 212	84 212	_	75 295	78 795	82 250
Finance charges	-	-	18 641	2 866	2 866	2 866	-	2 500	2 610	2 727
Inventory consumed and bulk purchases	_	-	86 758	121 608	136 456	136 456	99 622	141 899	145 855	152 859
Transfers and grants	_	_	_	-	_	_	_	1 091	1 139	1 190
Other expenditure	-	-	129 753	198 672	186 041	186 041	99 433	202 746	212 953	221 447
Total Expenditure	-	_	477 908	613 074	612 837	612 837	321 113	627 031	654 855	682 071
Surplus/(Deficit)	-	-	145 195	(28 815)	(35 121)	(35 121)	116 974	16 240	17 158	23 362
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-		49 099 194 294	52 001 23 186	52 001 16 880	52 001 16 880	11 715 128 689	42 377 58 617	43 797 60 955	44 620 67 981
Surplus/(Deficit) after capital transfers & contributions										
Surplus/(Deficit) for the year	-	-	194 294	23 186	16 880	16 880	128 689	58 617	60 955	67 981
Capital expenditure & funds sources			44.750	50.407	50 407	50 407	50.050	40.077	40.707	7.040
Capital expenditure	-	-	41 750	56 127	56 127	56 127	58 356	43 877	43 797	7 313
Transfers recognised - capital	-	-	31 241	52 001	52 001	52 001	45 832	42 377	43 797	7 313

Internally generated funds	-	_	(1 441)	4 126	4 126	4 126	574	1 500	-	-
Total sources of capital funds	-	-	29 800	56 127	56 127	56 127	46 406	43 877	43 797	7 313
Financial position										
Total current assets	-	-	393 617	396 171	518 238	518 238	709 012	576 107	605 319	682 114
Total non current assets	-	-	1 268 041	1 251 142	1 253 768	1 253 768	2 799 291	1 311 918	1 367 632	1 390 720
Total current liabilities	-	-	624 852	226 354	415 480	415 480	(871 770)	461 750	484 714	507 067
Total non current liabilities	-	-	187 340	364 167	364 167	364 167	(146 540)	216 315	225 833	235 995
Community wealth/Equity	-	-	664 040	1 093 318	1 038 211	1 038 211	(1 413 549)	1 209 961	1 262 404	1 329 772
Cash flows										
Net cash from (used) operating	-	-	5 438	(48 928)	81 801	81 801	459 989	60 878	69 764	77 085
Net cash from (used) investing	-	-	-	(56 127)	(56 127)	(56 127)	-	(43 877)	(43 797)	(7 313)
Net cash from (used) financing	-	-	-	(20 400)	(20 400)	(20 400)	-	(20 045)	(20 588)	(20 601)
Cash/cash equivalents at the year end	-	-	57 800	(70 467)	129 581	129 581	512 299	66 276	71 656	120 826
Cash backing/surplus reconciliation										
Cash and investments available	-	-	(676 783)	39 341	161 616	161 616	(570 569)	66 276	71 656	120 826
Application of cash and investments	-	-	693 638	11 114	214 895	214 895	(877 610)	46 624	46 746	48 945
Balance - surplus (shortfall)	-	-	(1 370 422)	28 227	(53 279)	(53 279)	307 041	19 652	24 910	71 881
Asset management										
Asset register summary (WDV)	-	-	1 305 077	1 251 142	1 253 768	1 253 768	1 253 768	1 311 918	1 367 632	1 390 720
Depreciation	-	-	74 024	84 212	84 212	84 212	84 212	75 295	78 795	82 250
Renewal and Upgrading of Existing Assets	-	-	(1 441)	34 627	34 627	34 627	34 627	23 557	21 297	-
Repairs and Maintenance	-	-	-	32 440	10 635	10 635	10 635	11 607	12 118	12 668
Free services										
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	17 433

#### NOTES

- Total Revenue excluding capital transfers and contributions is estimated at R643.2 million for 2022/23 finacial year , R672 million and R705,4 million for the year 2023/24 and 2024/25 respectively.
- Total Expenditure is estimated at R627 millon for 2022/23 financial year

 Total Capital budget for the financial year 2022/23 is estimated to be R43,8 million, which comprises of R42,3 million from Capital transfers Grants and R1,5 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	0	Current Year 2021/2	2	2022/23 Medi	& Expenditure	
R thousand	1	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 - Functional										
Governance and administration		-	-	477 223	356 872	355 729	355 729	418 325	430 941	458 197
Finance and administration		-	-	477 223	356 872	355 729	355 729	418 325	430 941	458 197
Community and public safety		-	-	15 417	18 509	18 509	18 509	29 016	30 293	31 656
Community and social services		-	-	377	438	438	438	180	188	197
Public safety		-	-	15 041	18 070	18 070	18 070	28 836	30 104	31 459
Economic and environmental services		-	-	44 601	37 049	36 949	36 949	39 016	39 398	41 064
Planning and development		-	-	420	72	72	72	290	303	317
Road transport		_	-	44 180	36 977	36 877	36 877	38 726	39 095	40 747
Trading services		-	-	142 600	223 830	218 530	218 530	199 290	215 179	219 135
Energy sources		-	-	120 400	197 324	192 024	192 024	167 954	185 464	191 083
Waste management		-	-	22 200	26 507	26 507	26 507	31 336	29 715	28 052
Total Revenue - Functional	2	-	-	679 842	636 260	629 717	629 717	685 648	715 810	750 052
Expenditure - Functional										
Governance and administration		-	-	312 930	226 144	228 371	228 371	241 886	253 552	265 844
Executive and council		_	-	49 511	41 397	42 753	42 753	44 511	48 940	51 377
Finance and administration		-	_	243 743	161 755	162 568	162 568	169 730	177 659	186 345
Internal audit		_	-	19 676	22 992	23 050	23 050	27 645	26 953	28 122
Community and public safety		-	-	34 094	80 201	76 931	76 931	78 872	81 856	84 919
Community and social services		_	-	17 860	19 912	17 222	17 222	17 228	17 736	18 269
Sport and recreation		-	_	15 413	27 536	12 777	12 777	12 827	13 541	14 151
Public safety		_	-	112	17 049	33 391	33 391	35 048	36 265	37 676
Health		_	-	709	15 703	13 542	13 542	13 769	14 315	14 823
Economic and environmental services		-	-	40 769	144 412	144 863	144 863	139 454	147 548	151 168
Planning and development		-	-	21 755	21 014	18 085	18 085	22 160	26 567	25 259
Road transport		-	-	19 015	123 398	126 777	126 777	117 294	120 981	125 909
Trading services		-	-	106 581	162 317	162 672	162 672	166 819	171 898	180 141
Energy sources		-	-	126 449	155 354	156 320	156 320	161 473	166 309	174 300
Waste management		-	-	(19 869)	6 963	6 352	6 352	5 347	5 589	5 841
Total Expenditure - Functional	3	-	-	494 374	613 074	612 837	612 837	627 031	654 855	682 071
Surplus/(Deficit) for the year		_	_	185 468	23 186	16 880	16 880	58 617	60 955	67 981

#### 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 R685.6 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

Vote Description	Ref	2018/19	/192019/202020/21Current Year 2021/222022/23 Medium Term Revenue 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	
Revenue by Vote	1										
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury Office		-	-	476 845	356 088	354 945	354 945	418 116	430 723	457 969	
Vote 3 - Corporate Services		-	-	378	784	784	784	209	218	228	
Vote 4 - Community and Social Services		-	-	15 417	19 878	19 778	19 778	30 287	31 620	33 043	
Vote 5 - Planning and Development Services		-	-	420	72	72	72	290	303	317	
Vote 6 - Technical Services		-	-	186 781	259 438	254 138	254 138	236 745	252 946	258 495	
Total Revenue by Vote	2	-	-	679 842	636 260	629 717	629 717	685 648	715 810	750 052	
Expenditure by Vote to be appropriated	1										
Vote 1 - Executive and Councillors		-	-	69 187	71 943	73 027	73 027	79 487	83 308	87 002	
Vote 2 - Budget and Treasury Office		-	-	142 993	106 839	99 212	99 212	102 118	107 353	113 174	
Vote 3 - Corporate Services		-	-	100 750	54 916	63 356	63 356	65 611	68 240	71 034	
Vote 4 - Community and Social Services		-	-	34 094	92 580	85 459	85 459	87 080	90 530	94 088	
Vote 5 - Planning and Development Services		-	-	21 755	17 694	15 849	15 849	19 920	24 244	22 853	
Vote 6 - Technical Services		-	-	145 642	269 103	275 934	275 934	270 815	279 115	291 784	
Total Expenditure by Vote	2	-	-	514 421	613 074	612 837	612 837	625 031	652 789	679 934	
Surplus/(Deficit) for the year	2	-	-	165 421	23 186	16 880	16 880	60 617	63 021	70 118	

• 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 R685,6 million for the year 2022/23 and total Expenditure by Vote is estimated to be R625 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 Ye	ar 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	117 391	144 510	150 869	157 658
Service charges - electricity revenue	2	_	-	105 590	161 648	161 348	161 348	79 230	155 149	168 447	176 027
Service charges - water revenue	2	_	-	_	_	-	_	(24)	_	_	-
Service charges - refuse revenue	2	-	-	16 032	19 894	19 894	19 894	13 381	19 726	20 594	21 521
Rental of facilities and equipment		_	_	5	605	605	605	144	209	218	228
Interest earned - external investments		_	-	2 718	2 813	2 813	2 813	1 654	2 481	2 590	2 707
Interest earned - outstanding debtors		_	-	44 821	62 495	57 495	57 495	22 063	59 140	48 742	50 936
Fines, penalties and forfeits		_	-	301	1 395	1 295	1 295	111	1 295	1 352	1 413
Licences and permits		_	-	5 690	14 955	14 955	14 955	15 956	22 636	23 632	24 695
Agency services		_	_	9 051	3 115	3 115	3 115	_	6 200	6 473	6 764
Transfers and subsidies		_	_	205 154	180 106	178 963	178 963	134 801	223 848	240 664	254 673
Other revenue	2	_	_	1 629	1 987	1 987	1 987	53 305	8 077	8 432	8 812
Gains	-	_	_	144 637	_	-	_	_	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	623 103	584 260	577 716	577 716	438 014	643 271	672 013	705 432
Expenditure By Type											
Employee related costs	2	-	-	143 244	184 411	184 174	184 174	110 710	184 411	190 865	197 545
Remuneration of councillors		-	-	15 304	21 306	19 089	19 089	11 348	19 089	22 638	24 053
Debt impairment	3	-	-	39 994	41 992	41 992	41 992	-	42 275	44 135	46 121
Depreciation & asset impairment	2	-	-	84 208	84 212	84 212	84 212	-	75 295	78 795	82 250
Finance charges		-	-	18 641	2 866	2 866	2 866	-	2 500	2 610	2 727
Bulk purchases - electricity	2	-	-	86 758	113 648	113 648	113 648	87 084	115 559	118 559	124 559
Inventory consumed	8	-	-	-	7 960	22 808	22 808	12 531	26 341	27 296	28 300
Contracted services		-	-	34 043	94 337	71 367	71 367	51 318	76 484	84 084	86 588
Transfers and subsidies		-	-	-	-	-	-	-	1 091	1 139	1 190
Other expenditure	4, 5	-	_	55 054	62 342	72 681	72 681	47 722	83 987	84 734	88 738
Losses		-	-	663	-	-	-	-	-	-	-

Total Expenditure	-	-	477 908	613 074	612 837	612 837	320 713	627 031	654 855	682 071
			445.405	(00.045)	(05.404)	(05.404)	447.004	10.010	47.450	
Surplus/(Deficit)	-	-	145 195	(28 815)	(35 121)	(35 121)	117 301	16 240	17 158	23 362
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	_	_	49 099	52 001	52 001	52 001	11 715	42 377	43 797	44 620
	-	-	194 294	23 186	16 880	16 880	129 016	58 617	60 955	67 981
Surplus/(Deficit) after capital transfers & contributions										
Surplus/(Deficit) after taxation	-	-	194 294	23 186	16 880	16 880	129 016	58 617	60 955	67 981
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	194 294	23 186	16 880	16 880	129 016	58 617	60 955	67 981
Surplus/(Deficit) for the year	_	-	194 294	23 186	16 880	16 880	129 016	58 617	60 955	67 981

#### Notes

- Total Revenue (excluding capital transfers and contributions) is R643.2 million for 2022/23 financial year and escalates to R672 million for 2023/24 financial year and R705.4 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 tarrif 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 R184.4 million
- The Remuneration of Councillors is projected at R19 million which the municipality considered the Minister of COGSTA 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 Ye	ar 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
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	46 406	42 377	43 797	7 313
Capital single-year expenditure sub-total		-	-	41 750	56 127	56 127	56 127	58 356	43 877	43 797	7 313
Total Capital Expenditure - Vote		-	-	41 750	56 127	56 127	56 127	58 356	43 877	43 797	7 313
Capital Expenditure - Functional											
Governance and administration		-	-	11 951	-	-	-	11 951	1 500	-	-
Finance and administration		-	-	11 951	-	-	-	11 951	1 500	-	_
Community and public safety		-	-	(1 441)	10 185	11 736	11 736	5 904	6 177	7 297	-
Community and social services		-	-	_	1 500	1 500	1 500	-	-	-	_
Sport and recreation		-	-	(1 441)	8 685	10 236	10 236	5 904	6 177	7 297	-
Economic and environmental services		-	-	31 241	25 942	24 391	24 391	36 705	28 200	28 500	-
Road transport		-	-	31 241	25 942	24 391	24 391	36 705	28 200	28 500	-
Trading services		-	-	-	20 000	20 000	20 000	3 796	8 000	8 000	7 313
Energy sources		-	-	-	20 000	20 000	20 000	3 796	8 000	8 000	7 313
Total Capital Expenditure - Functional	3	-	-	41 750	56 127	56 127	56 127	58 356	43 877	43 797	7 313
Funded by:											
National Government		-	-	31 241	52 001	52 001	52 001	45 832	42 377	43 797	7 313
Transfers recognised - capital	4	-	-	31 241	52 001	52 001	52 001	45 832	42 377	43 797	7 313
Internally generated funds		_	-	(1 441)	4 126	4 126	4 126	574	1 500		-
Total Capital Funding	7	_	_	29 800	56 127	56 127	56 127	46 406	43 877	43 797	7 313

• The Capital Projects amount to R43,9 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 Ye	ar 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			
R thousand		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
ASSETS											
Current assets											
Cash		-	-	(740 880)	39 341	161 616	161 616	(634 665)	66 276	71 656	120 826
Call investment deposits	1	_	-	64 096	-	-	-	64 096	-	-	-
Consumer debtors	1	-	-	274 139	303 299	303 299	303 299	446 022	484 157	506 860	533 277
Other debtors		-	-	774 630	37 549	37 549	37 549	797 981	4 043	4 221	4 411
Current portion of long-term receivables		-	-	_	-	-	-	(3)	-	_	-
Inventory	2	-	-	21 631	15 981	15 774	15 774	35 582	21 631	22 583	23 599
Total current assets		-	-	393 617	396 171	518 238	518 238	709 012	576 107	605 319	682 114
Non current assets											
Investment property		_	-	394 701	369 352	369 352	369 352	394 701	394 701	412 067	430 610
Property, plant and equipment	3	_	-	751 409	879 732	882 358	882 358	2 282 659	916 484	954 799	959 310
Biological		_	-	136	170	170	170	136	142	148	155
Intangible		_	-	274	1 542	1 542	1 542	274	274	286	299
Other non-current assets		-	-	121 522	346	346	346	121 522	317	331	346
Total non current assets		_	_	1 268 041	1 251 142	1 253 768	1 253 768	2 799 291	1 311 918	1 367 632	1 390 720
TOTAL ASSETS		_	_	1 661 657	1 647 313	1 772 006	1 772 006	3 508 304	1 888 025	1 972 951	2 072 834
LIABILITIES											
Current liabilities											
Bank overdraft	1	_	_	_	_	_	_	_	_	_	_
Borrowing	4	_	_	42 840	20 400	20 400	20 400	(83 640)	20 572	20 580	20 588
Consumer deposits		_	_	4 278	4 631	4 631	4 631	4 523	4 276	4 464	4 665
Trade and other payables	4	_	_	572 779	197 637	386 763	386 763	(797 609)	432 477	455 051	476 987
Provisions		_	_	4 955	3 686	3 686	3 686	4 955	4 425	4 620	4 827
Total current liabilities		_	-	624 852	226 354	415 480	415 480	(871 770)	461 750	484 714	507 067
Non current liabilities								(			
Borrowing		_	_	46 090	260 695	260 695	260 695	(5 290)	74 535	77 815	81 317
Provisions		_	_	141 249	103 472	103 472	103 472	(141 249)	141 779	148 018	154 678
Total non current liabilities		_	_	187 340	364 167	364 167	364 167	(146 540)	216 315	225 833	235 995
TOTAL LIABILITIES		_	_	812 192	590 521	779 647	779 647	(1 018 310)	678 064	710 547	743 062

NET ASSETS	5	-	-	849 466	1 056 792	992 359	992 359	4 526 614	1 209 961	1 262 404	1 329 772
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		-	-	625 967	1 093 318	1 038 211	1 038 211	(1 375 477)	1 171 888	1 222 657	1 288 236
Reserves	4	-	-	38 072	-	-	-	(38 072)	38 072	39 748	41 536
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	664 040	1 093 318	1 038 211	1 038 211	(1 413 549)	1 209 961	1 262 404	1 329 772

# 2.7. BUDGETED CASH FLOWS

# LIM334 Ba-Phalaborwa - Table A7 Budgeted Cash Flows

Description									2022/23 Mediu	ım Term Revenue Framework	& Expenditure
R thousand		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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	83 583	83 583	83 583	-	87 595	91 449	95 564
Service charges		-	-	-	212 812	191 516	191 516	-	209 931	217 673	226 201
Other revenue		-	-	-	21 116	21 116	21 116	-	32 008	33 416	34 920
Transfers and Subsidies - Operational	1	-	-	11 734	188 075	178 963	178 963	727 386	202 139	218 880	232 122
Transfers and Subsidies - Capital	1	-	_	-	52 001	52 001	52 001	_	36 186	37 681	39 270
Interest		-	_	-	2 832	41 435	41 435	_	2 481	2 590	2 707
Payments											
Suppliers and employees		-	_	(6 296)	(606 481)	(483 947)	(483 947)	(267 398)	(505 871)	(528 176)	(549 782)
Finance charges		-	_	-	(2 866)	(2 866)	(2 866)	_	(2 500)	(2 610)	(2 727)
Transfers and Grants	1	-	_	-	-	-	_	_	(1 091)	(1 139)	(1 190)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	5 438	(48 928)	81 801	81 801	459 989	60 878	69 764	77 085
CASH FLOWS FROM INVESTING ACTIVITIES											
Payments											
Capital assets		-	_	-	(56 127)	(56 127)	(56 127)	-	(43 877)	(43 797)	(7 313)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(56 127)	(56 127)	(56 127)	-	(43 877)	(43 797)	(7 313)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		_	_	_	_	_	_	_	355	(188)	(201)
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)	-	(20 045)	(20 588)	(20 601)
NET INCREASE/ (DECREASE) IN CASH HELD		_	-	5 438	(125 455)	5 274	5 274	459 989	(3 043)	5 379	49 171
Cash/cash equivalents at the year begin:	2	_	_	52 363	54 987	124 307	124 307	52 310	69 320	66 276	71 656
Cash/cash equivalents at the year end:	2	_	_	57 800	(70 467)	129 581	129 581	512 299	66 276	71 656	120 826

#### 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 R66.3 million as at the end of the 2022/23 financial year

#### 2.8. CASH BACKED RESERVES/ACCUMULATED SURPLUSES

Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		2022/23 Mediu	& Expenditure	
R thousand		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
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	57 800	(70 467)	129 581	129 581	512 299	66 276	71 656	120 826
Other current investments > 90 days		-	-	(734 584)	109 808	32 035	32 035	(1 082 868)	-	-	-
Non current assets - Investments	1	-	-	-	_	-	-	-	-	-	-
Cash and investments available:		-	-	(676 783)	39 341	161 616	161 616	(570 569)	66 276	71 656	120 826
Application of cash and investments											
Unspent conditional transfers		-	-	1 143	-	(1 143)	(1 143)	(33 403)	-	-	-
Other working capital requirements	3	-	-	546 291	(96 044)	108 881	108 881	(707 913)	46 624	46 746	48 945
Other provisions		-	-	146 204	107 157	107 157	107 157	(136 294)	-	-	-
Total Application of cash and investments:		-	-	693 638	11 114	214 895	214 895	(877 610)	46 624	46 746	48 945
Surplus(shortfall)		-	-	(1 370 422)	28 227	(53 279)	(53 279)	307 041	19 652	24 910	71 881

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

#### 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				2022/23 Mediu	im Term Revenue Framework	& Expenditure
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
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	31 241	21 500	21 500	21 500	20 320	22 500	7 313
Roads Infrastructure		-	-	31 241	-	_	_	_	-	-
Storm water Infrastructure		-	-	-	-	_	_	10 000	14 500	-
Electrical Infrastructure		-	-	-	20 000	20 000	20 000	8 000	8 000	7 313
Infrastructure		-	-	31 241	20 000	20 000	20 000	18 000	22 500	7 313
Community Facilities		-	-	-	1 500	1 500	1 500	_	-	-
Sport and Recreation Facilities		-	-	-	-	_	-	820	-	-
Community Assets		-	-	-	1 500	1 500	1 500	820	_	_
Furniture and Office Equipment		-	-	-	-	-	-	1 500	-	-
Total Upgrading of Existing Assets	6	-	-	(1 441)	34 627	34 627	34 627	23 557	21 297	-
Roads Infrastructure		-	-	-	25 942	24 391	24 391	18 200	14 000	-
Infrastructure		-	-	-	25 942	24 391	24 391	18 200	14 000	-
Sport and Recreation Facilities		-	-	(1 441)	8 685	10 236	10 236	5 357	7 297	-
Community Assets		-	-	(1 441)	8 685	10 236	10 236	5 357	7 297	-
Total Capital Expenditure	4	-	-	29 800	56 127	56 127	56 127	43 877	43 797	7 313
Roads Infrastructure		-	-	31 241	25 942	24 391	24 391	18 200	14 000	-
Storm water Infrastructure		-	-	-	-	_	-	10 000	14 500	-
Electrical Infrastructure		-	-	-	20 000	20 000	20 000	8 000	8 000	7 313
Infrastructure		-	-	31 241	45 942	44 391	44 391	36 200	36 500	7 313
Community Facilities		-	-	-	1 500	1 500	1 500	_	-	-
Sport and Recreation Facilities		-	-	(1 441)	8 685	10 236	10 236	6 177	7 297	-
Community Assets		-	-	(1 441)	10 185	11 736	11 736	6 177	7 297	-
Furniture and Office Equipment		-	-	-	-	-	-	1 500	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	29 800	56 127	56 127	56 127	43 877	43 797	7 313
ASSET REGISTER SUMMARY - PPE (WDV)	5	_	_	1 305 077	1 251 142	1 253 768	1 253 768	1 311 918	1 367 632	1 390 720
Roads Infrastructure	Ŭ	_	_	446 476	523 286	524 361	524 361	452 849	467 773	474 193
Storm water Infrastructure		_	_	-	-	-	-	10 000	14 500	-
Electrical Infrastructure		_		25 208	118 534	118 534	118 534	8 000	8 000	7 313

Infrastructure		_	-	471 685	641 819	642 894	642 894	470 849	490 273	481 506
Community Assets		_	_	230 818	166 042	167 593	167 593	236 995	248 271	251 818
Heritage Assets		_	_	121 522	346	346	346	317	331	346
Investment properties		_	_	394 701	369 352	369 352	369 352	394 701	412 067	430 610
Other Assets		_	_	16 759	51 272	51 272	51 272	132 430	138 257	144 478
Biological or Cultivated Assets		_	_	136	170	170	170	142	148	155
Intangible Assets		_	_	274	1 542	1 542	1 542	274	286	299
Computer Equipment		_	_	(272)	5 567	5 567	5 567	_	_	_
Furniture and Office Equipment		_	_	(1 526)	6 194	6 194	6 194	1 500	_	_
Machinery and Equipment		_	_	1 436	3 543	3 543	3 543	-	_	_
Transport Assets		_	_	(5 171)	5 294	5 294	5 294	_	_	
Land		_	_	74 711	5 2 9 4	5 2 54	5 2 5 4	- 74 711	- 77 998	- 81 508
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	1 311 918	1 367 632	1 390 720
				1000011	1 201 142	1 200 7 00	1200700	1011010	1 007 002	1000120
EXPENDITURE OTHER ITEMS		-	-	74 024	116 652	94 846	94 846	86 902	90 914	94 917
Depreciation	7	-	_	74 024	84 212	84 212	84 212	75 295	78 795	82 250
Repairs and Maintenance by Asset Class	3	-	-	-	32 440	10 635	10 635	11 607	12 118	12 668
Roads Infrastructure		-	-	-	7 716	_	-	-	-	-
Electrical Infrastructure		-	-	-	13 308	7 419	7 419	9 754	10 183	10 642
Coastal Infrastructure		-	-	-	3	3	3	-	-	-
Information and Communication Infrastructure		_	-	-	-	200	200	210	219	229
Infrastructure		-	-	-	21 027	7 622	7 622	9 964	10 402	10 870
Community Facilities		-	-	-	5 070	393	393	412	430	454
Sport and Recreation Facilities		_	-	-	7	7	7	8	8	8
Community Assets		-	-	-	5 077	401	401	420	438	462
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	8	58	58	61	64	66
Housing		_	_	_	_	_	_	_	_	_
Other Assets		-	-	-	8	58	58	61	64	66
Biological or Cultivated Assets		-	-	-	1	-	-	-	-	-
Furniture and Office Equipment		-	-	-	1 718	1 014	1 014	1 062	1 109	1 159
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	4 608	1 540	1 540	101	105	110
TOTAL EXPENDITURE OTHER ITEMS		_	-	74 024	116 652	94 846	94 846	86 902	90 914	94 917

#### 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		Basis of calculation	2001 Censu	2007	2011	2018/19	2019/20	2020/21	Current Year 2021/22		ledium Term nditure Frar	
	Ref		S	Survey	Census	Outcom e	Outcom e	Outcom e	Origina I Budget	Outcom e	Outcom e	Outcom e
Demographics												
			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) No income R1 - R1 600 R1 601 - R3 200 R3 201 - R6 400 R6 401 - R12 800 R12 801 - R25 600 R25 601 - R51 200 R52 201 - R102 400 R102 401 - R204 800 R204 801 - R409 600 R409 601 - R819 200 > R819 200	1, 12	-	69.9% 5.0% 5.2% 3.5% 1.7% 0.5% 0.2% 0.1% - -	54 960 13 467 5 893 3 678 3 123 2 090 587 18 – –	63 891 14 672 6 632 5 268 5 375 3 746 920 177 64 78	63 891 56 476 6 632 5 268 5 357 3 746 920 177 64 78						
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
Number of households in municipal area					-	64 41	-	64 41	• ·	64	-
Number of poor households in municipal area					41	41	41	41	41	41	41
Definition of poor household (R per month)											
Deminition of poor nouseriold (it per month)											
- Housing statistics	3										
Formal	Ů	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

		2018/19	2019/20	2020/21	Curr	ent Year 202	1/22		edium Tern nditure Frar	
Total municipal services	Ref	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

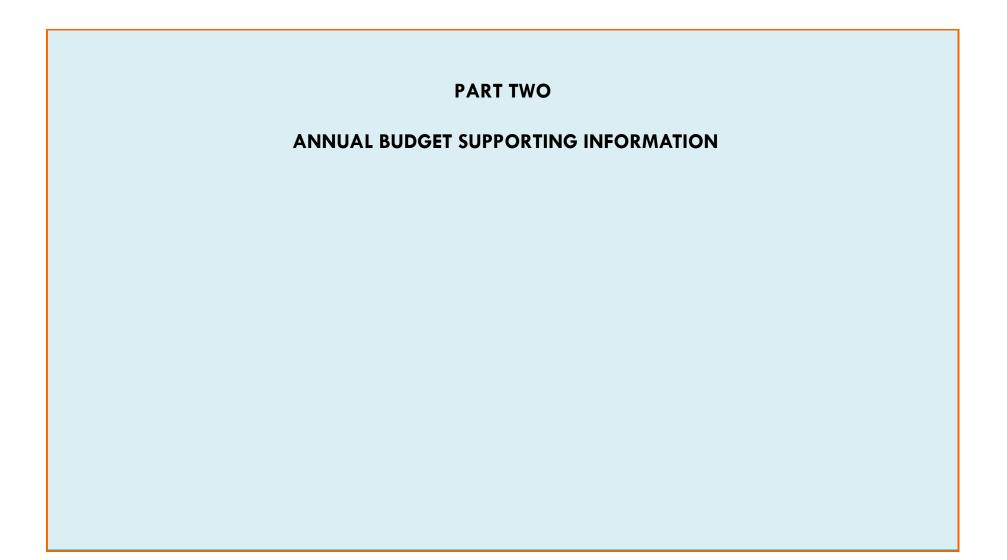
<sup> </sup>	Water:									
	Piped water inside dwelling	15	15	15	15	15	15	15	15	
	Piped water inside yard (but not in dwelling)	19	19	19	19	19	19	19	19	
8	Using public tap (at least min.service level)	3 812	3 812	3 812	3 812	3 812	3 812	3 812	3 812	
10	Other water supply (at least min.service level)	413	413	413	413	413	413	413	413	
	Minimum Service Level and Above sub-total	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	
	Below Minimum Service Level sub-total	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	
	Sanitation/sewerage:									
	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	
	Minimum Service Level and Above sub-total	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	
	Below Minimum Service Level sub-total	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	
	Energy:									
	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)	_	-	-	-	-	-	-	-	
	Minimum Service Level and Above sub-total	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	
	<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	
	Minimum Service Level and Above sub-total	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	
1 <sup>1</sup>	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
		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
			2018/19	2019/20	2020/21	Curr	ent Year 202	21/22		ledium Tern Inditure Frai	
Municipal in-house services	Ref		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
		Household service targets (000)									
		Water:									
		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
		Minimum Service Level and Above sub-total	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
		Below Minimum Service Level sub-total	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
		Sanitation/sewerage:									
		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
		Minimum Service Level and Above sub-total	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
		Below Minimum Service Level sub-total	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
		Energy:									
		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)									
	İ	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
			2018/19	2019/20	2020/21	Curr	ent Year 202	21/22		ledium Tern nditure Fra	
Municipal entity services	Ref		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
		Household service targets (000)									
Detail of Free Basic Services (FBS)			2018/19	2019/20	2020/21	Curr	ent Year 202	21/22		ledium Tern Inditure Fra	
provided			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
Electricity	Ref	Leasting of households for each face of 500									
		Location of households for each type of FBS									
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

							1	1		
	Informal settlements (Rands) Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement									
	(Rands) Number of HH receiving this type of FBS									
	Other (Rands) Number of HH receiving this type of FBS									
	Total cost of FBS - Electricity for informal									
Water Ref	settlements	-	-	-	-	-	-	-	-	-
	Location of households for each type of FBS									
	Formal settlements - (6 kilolitre per indigent									
List type of FBS service	household per month Rands) Number of HH receiving this type of FBS	505	505	505	505	505	505	505	505	505
	Informal settlements (Rands)	505	505	505	505	505	505	505	505	505
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading									
	(Rands) Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement									
	(Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands) Number of HH receiving this type of FBS									
	Total cost of FBS - Water for informal									
	settlements	-	-	-	-	-	-	-	-	-
Sanitation Ref	Location of households for each type of FBS									
	Formal settlements - (free sanitation service to									
List type of FBS service	indigent households)	505	505	505	505	505	505	505	505	505
	Number of HH receiving this type of FBS									
	Informal settlements (Rands) Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading									
	(Rands)									
	Number of HH receiving this type of FBS Living in informal backyard rental agreement									
	(Rands)									
	Number of HH receiving this type of FBS	1								

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



#### 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	1		_
July 2021	Preparatory Phase • IDP, Budget & PMS Operational Meeting (IDP Framework & Process Plan) • IDP, Budget & PMS Technical Meeting (IDP Framework & Process Plan) • IDP, Budget & PMS Steering Committee Meeting (Framework & Process Plan)	Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning	23/07/2021 23/07/2021 26/07/2021 29/07/2021 2	31 July 2021
	<ul> <li>Mayor tables</li> </ul>			

Month	Activity	Responsible Department	Time-frame		
			Ba-I	Phalaborwa Municipality	Mopani District Municipality
	IDP/Budget/PMS/MPAC Framework & Process Plan in (Special Council)				
		Budget	and	mSCOA	<u>-</u>
	I Establish Departmental Budget Committees (include councillors & officials).	Budget and Treasury <ul> <li>CFO</li> <li>Manager Budget</li> </ul>	?	30/07/2021 – 06/09/2021	
		P	MS		<u>-</u>
	<ul> <li>Conclude 2021/22 annual performance agreements</li> <li>Submit final approved SDBIP</li> </ul>	Planning and Development • Senior Manager Planning and Development	5	02/07/2021 - 16/07/2021 03/07/2021 – 23/07/2021 30/07/2021	

	• Manager Strategic Planning	
	Μ	PAC
<ul> <li>MPAC Framework and</li> <li>Process Plan.</li> <li>Consideration of SDBIP for fourth quarter.</li> <li>Report on SCM- disciplinary matters related to MFMA</li> <li>Monthly budget statements.</li> <li>MPAC and Audit committee Quarterly meeting/ report on functioning of AC</li> </ul>	Office of Municipal Manager I MPAC Researcher	<ul> <li>• 06/07/2021</li> <li>• 27/07/2021</li> </ul>

Month	Activity	Responsible Department	Tim	Time-frame	
			Ba-F	Phalaborwa Municipality	Mopani District Municipality
	Final Work Programme presented to Council.				
		1	DP		
August 2021	<ul> <li>Analysis Phase</li> <li>Data collection (ward-based planning)</li> <li>Data analysis and interpretation <ul> <li>Community Satisfaction</li> </ul> </li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning	2	02/08/2021 – 31/09/2021 02/08/2021 – 31/09/2021 02/08/2021– 31/09/2021	<b>28 August</b> 2021
		Budget	and	mSCOA	
	<ul> <li>2020/21 internal analysis of financial and non-financial performance. Determine financial position and assess financial capacity against future strategies.</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>		5	30/08/2021 25 /08/2021 27/08/2021	
		P	MS		<u> </u>

• 2020/21 IDP implementation	Planning and	?	02/08/2021 - 31/08/2021	
feedback: Fourth Quarter	Development	?		
Mayoral Imbizo	<ul> <li>Senior Manager</li> </ul>			
<ul> <li>Make public the 2021/22</li> </ul>	Planning and		13/08/2021	
SDBIP	Development			
	<ul> <li>Manager</li> </ul>			
	Strategic			

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul> <li>Make public 2021/22 annual performance agreements and ensure that copies are submitted to Council and MEC:CoGHSTA</li> <li>Place 2021/22 annual performance agreements on the municipal website.</li> <li>Individual performance assessments 2020/21 Annual</li> </ul>	Office of Municipal Manager	<ul> <li>16/08/2021</li> <li>13/08/2021</li> <li>02/08/2021 - 31/08/2021</li> </ul>	
	MPAC			

Committee meeting.	Office of Mun	icipal	_		
<ul> <li>MPAC District wide session</li> </ul>	Manager		?	24-29/08/2021	
	?	MPAC			
<ul> <li>Monthly budget statements</li> </ul>	Researcher				
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.					

Month	Activity	Responsible Department	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality	
	<ul> <li>Probing 4<sup>th</sup> quarter performance report.</li> <li>Public hearing on the fourth quarter performance report.</li> </ul>				
		Risk Management			
	(2020/21 Fourth Quarter Risk	Office of Municipal Manager ☑ Manager Risk Management	22/07/2021		

		l	DP		
September 2020	<ul> <li>Analysis Phase</li> <li>Data collection (ward-based planning)</li> <li>Data analysis and</li> <li>interpretation</li> <li>Community Satisfaction</li> <li>Survey</li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning	; ; ;	02/08/2021 – 31/09/2021 02/08/2021– 30/09/2021 02/08/2021– 30/09/2021	
		Budget	and	mSCOA	<u>-</u>
	<ul> <li>Circulate budget schedules to all departments</li> <li>Consolidate draft core departments business plans</li> <li>budgets</li> <li>Review resources frames and financial strategies</li> <li>mSCOA Steering Meeting</li> </ul>	Budget and Treasury ② CFO Manager Budget	5 5 5	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	
	Image: Meeting mscoal and msco		24/09/2021		
		Р	MS	-	

	Annual <ul> <li>Submission of Final 2019/20</li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning	<ul> <li>10/09/2021</li> <li>20/09/2021</li> </ul>
		м	PAC
	<ul> <li>MPAC strategic planning session</li> <li>4<sup>th</sup> Quarter Individual</li> </ul>	Office of Municipal Manager I MPAC	01-03/09/2021 ? ? 30/09/2021
	<ul><li>Performance Assessment Report</li><li>Monthly budget statements</li></ul>	Researcher	
		1	DP
October 2021		Planning and Development	
	<ul> <li>IDP, Budget &amp; PMS</li> <li>Operational Meeting</li> </ul>	<ul> <li>Senior Manager</li> <li>Planning and</li> </ul>	01/10/2021
		Development	04/10/2021
	• IDP, Budget & PMS Technical Meeting (Analysis Phase)	Manager     Strategic	I3/10/2021 14/10/2021 (Virtual)
	<ul> <li>IDP, Budget &amp; PMS Steering Meeting (Analysis Phase)</li> </ul>	Planning	
	<ul> <li>IDP, Budget &amp; PMS Rep</li> </ul>		2

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Forum (Analysis Phase)		☑ 15/10/2021 (Meeting)	
	Budget and mSCOA			
	<ul> <li>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</li> <li>providers (and NERSA)</li> </ul>	Budget and Treasury <ul> <li>CFO</li> <li>Manager Budget</li> </ul>	• 14-15/10/2021	

<ul> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>		<ul> <li>12/10/2021</li> <li>19/09/2021</li> </ul>	
PMS			
<ul> <li>Continuation of preparations for 2020/21 annual report utilizing financial and nonfinancial information first reviewed as part of budget and IDP analysis</li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager Strategic	<ul> <li>08/10/2021 – 29/10/2021</li> <li>08/10/2021 –</li> </ul>	

	29/10/2021	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Compilation of 2020/21 first quarter institutional performance report.	Planning		
	МРАС			
	<ul> <li>Consolidated AFS submitted to AG</li> <li>SDBIP for first quarter consideration</li> <li>Project Visit</li> <li>Report on SCM/disciplinary matters related to MFMA</li> <li>Monthly budget statements</li> </ul>	Office of Municipal Manager I MPAC Researcher	<ul> <li>12/10/2021</li> <li>19/10/2021</li> <li>29/10/2021</li> </ul>	
	<ul> <li>MPAC Strategic Planning session</li> </ul>			
	Budget and mSCOA			

November 2021 Community and stakeholder consultation process, review inputs financial models, assess impacts or tariffs and charges and consider funding decisions including borrowing. Adjust estimates based on plans and resources. Commence consultation on the	Manager Budget	29/11/2021	05/11/2021	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	proposed tariffs. Check the tariff submission date and align. • Draft five-year Financial Plan • mSCOA Operational Meeting • mSCOA Steering Meeting		<ul> <li><sup>2</sup> 05/11/2021 – 29/11/2021</li> <li><sup>2</sup> 09/11/2021</li> <li><sup>2</sup> 29/11/2021</li> </ul>	
	Ρ		MS	
	Image: Mayoral Imbizo on first quarter performance	Office of Municipal Manager 2 Manager in the office of the	₽ 08/11/2021– 25/11/2021	

	Municipal Manager		
<ul> <li>Probe 1<sup>st</sup> Quarter</li> <li>Performance report.</li> </ul>	Office of Municipal Manager ② MPAC Researcher	PAC 09/11/2021 2 23/11/2021 2	
	Risk Man	agem ent	
	Office of Municipal Manager	2 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          Image: 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	2 17/12/2021	
		MPAC		

Develop schedule for considering the 2019/20 Annual Report	Office of Municipal Manager 2 MPAC Researcher	2 14 /12/2021	
	Budget and mSCOA		
Finalise the 2021/22 inputs from bulk resource providers	Budget and Treasury 2 CFO	2 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	I Manager Budget		
			?	
	Budget and mSCOA			

January 2022	<ul> <li>Mid-year Budget</li> </ul>	Budget and Treasury	• 24/01/2022
	engagement session	• CFO	
	(Provincial Treasury)	<ul> <li>Manager Budget</li> </ul>	• 27/01/2022
	Mid-Year Performance		
	Assessment and recommend		
	and adjustment budget, if		<ul> <li>21/01/2022-23/01/2022</li> </ul>
	necessary.		
	Incorporate priorities from		
	the President's State of the		
	Nation Address, National		
	Treasury and SALGA for further		<ul> <li>10/01/2022-24/01/2022</li> </ul>
	budget consideration.		10/01/2022 24/01/2022
	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		• 11/01/2022
			• 28/01/2022
	PMS		

Month	Activity	Responsible Department	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality	
	<ul> <li>Compilation of 2021/22 Midyear report         <ul> <li>Mayor tables 2020/21</li> <li>annual report to council</li> <li>Make public the 2020/21</li> <li>annual report and invite</li> <li>comments from local</li> <li>community, submit report to</li> <li>Auditor-General, Provincial</li> </ul> </li> <li>Treasury &amp; CoGHSTA         <ul> <li>Consider monthly &amp; mid-</li> <li>year reports for the period ended 31</li> </ul> </li> <li>December 2021.         <ul> <li>Review implementation of</li> <li>budget and service delivery plan</li> <li>(SDBIP), identify problems and</li> <li>amend or recommend</li> <li>appropriate amendments.</li> <li>Submit report to council and</li> <li>make public any amendments to</li> <li>the</li> </ul> </li> <li>SDBIP by the end of January 2020 to</li> <li>Council the status of next three year</li> <li>budget, 2019/20 annual report</li> <li>(including AFS &amp; audit report) and</li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning	<ul> <li>03/01/2022 - 21/01/2022</li> <li>27/01/2022</li> <li>27/01/2022</li> <li>28/01/2022</li> <li>24/01/2022</li> <li>24/01/2022</li> </ul>		

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	annual performance report.			
	МРАС	<u></u>	<u> </u>	
	<ul> <li>MPAC and Audit committee Quarterly meeting         <ul> <li>Mid-year report and budget of council</li> <li>AFS returned from A-G Matters raised by A-G.</li> <li>Report on disciplinary matters related to</li> </ul> </li> <li>MFMA/Report on SCM 2 Monthly budget statement's Report in functioning of AC.</li> </ul>	Office of Municipal Manager ☑ MPAC Researcher	2 11-17/01/2022	
	IDP	-	<u>.</u>	

February 2022	Strategies, Projects, Integration	Planning and			28 February 2022
	Phase	Development	?		
		Senior Manager			
	• IDP, Budget & PMS	Planning and			
	Operational meeting (Strategies, Projects prioritisation and Sector plans)	<ul> <li>Manager</li> <li>Strategic</li> </ul>	?	04/02/2022 09/02/2022	
	<ul> <li>IDP, Budget &amp; PMS Technical meeting (Strategies, Projects</li> </ul>	0			

Month	Activity	Responsible Department	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality	
	<ul> <li>prioritisation and Sector plans)</li> <li>IDP, Budget &amp; PMS Steering meeting (Strategies, Projects prioritisation and Sector plans)</li> <li>IDP, Budget &amp; PMS Representative Forum (strategies, Projects prioritisation and Sector plans).</li> </ul>		<ul> <li>11/02/2022</li> <li>18/02/2022 (Virtual)</li> <li>21/02/2022 (Meeting)</li> </ul>		
	Budget and mSCOA				

<ul> <li>Incorporate directives from the National budget and</li> </ul>	Budget and Treasury • CFO	•	07/02/2022 – 27/02/2022	
Provincial and National	<ul> <li>Manager Budget</li> </ul>			
allocations to municipalities into				
budget.		•	04/02/2022	
<ul> <li>Finalise the draft 2022/23 detailed operating &amp; capital</li> </ul>				
budgets in the prescribed				
formats incorporating National			44 100 10000	
and Provincial budget allocations, integrate and align		•	11/02/2022	
to IDP documentation and draft				
SDBIP, finalise budget policies including tariff		•	28/02/2022	

Month	Activity	Responsible Department	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality	
	<ul> <li>policy.</li> <li>Tabling and approval of an adjustments budget (if necessary)</li> <li>MSCOA Operational meeting</li> <li>MSCOA Technical meeting</li> </ul>		• 11/02/2022 • 25/02/2022		
	PMS				

		<u> </u>
<ul> <li>Individual Performance Assessments 2021/22 Midyear</li> <li>Place 2020/21 annual report on the municipal website</li> <li>Mayoral Imbizo</li> </ul>	Planning and Development • Manager Strategic Planning Office of Municipal Manager (Moyoral Imbizo)	<ul> <li>01/02/2022 - 19/02/2022</li> <li>03/02/2022</li> <li>01/02/2022 - 11/02/2022</li> </ul>
	Manager in the office of the Municipal Manager	
 MPAC		
<ul> <li>Considering the 2020/21 annual report</li> <li>Public Participation on the</li> </ul>	Office of Municipal Manager 2 MPAC	<ul> <li>08/02/2022</li> <li>16-18/02/2022</li> </ul>

Month	Activity	Responsible Department	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality	
	<ul> <li>draft Annual Report</li> <li>MPAC Working Session for probing annual report</li> <li>MPAC/AG meeting</li> <li>Consider the 2021/22 Mid-Year Report</li> <li>Monthly budget statements</li> <li>Visit projects</li> <li>Public Hearing on 2021/22 Mid-Year report</li> <li>Visit to Scopa</li> </ul>	Researcher	? 22/02/2022 ? 28/02/2022		
Risk Management					
	<ul> <li>Risk Management Committee</li> <li>(2020/21</li> <li>Second Quarter Risk</li> <li>Management Report)</li> </ul>	Office of Municipal Manager ☑ Manager Risk Management	2 05/02/2021		
	IDP				

March 2022	Approval Phase (Draft IDP)	Planning and			31 March 2022
		Development			
	<ul> <li>IDP, Budget &amp; PMS</li> </ul>	<ul> <li>Senior Manager</li> </ul>		04/03/2022	
	operational meeting (Draft	Planning and			
	2022/23 IDP, Budget & PMS)	Development	?	09/03/2022	
	• IDP, Budget & PMS Technical	<ul> <li>Manager</li> </ul>			
	meeting (Draft 2022/23 IDP,	Strategic	?		
	Budget & PMS)	Planning			

Month	Activity	Responsible Department	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality	
	<ul> <li>IDP, Budget &amp; PMS Steering meeting (Draft 2022/23 IDP, Budget &amp; PMS)</li> <li>IDP, Budget &amp; PMS</li> <li>Representative Forum (Draft 2022/23 IDP, Budget &amp; PMS)</li> <li>Mayor table Draft IDP, Budget &amp; PMS for adoption by Council.</li> <li>Publication of the IDP, Budget &amp; PMS Public</li> </ul>		<ul> <li>14/03/2022</li> <li>21/03/2022 (Virtual)</li> <li>23/03/2022</li> <li>30/03/2022</li> <li>30/03/2022</li> </ul>		
	Participation schedule				
	Budget and mSCOA				

Consolidation of	Budget and Treasury	• 04/03/2022
Draft	• CFO	
2022/23 annual budget.	<ul> <li>Manager Budget</li> </ul>	• 11/03/2022
<ul> <li>Incorporate changes in</li> </ul>		
prices for bulk resources and		
finalise tariff proposals for all		<ul> <li>18/03/2022 – 25/03/2022</li> </ul>
charges.		
<ul> <li>Distribute all budget</li> </ul>		
documentation prior to meeting		• 31/03/2022
at which budget is to be tabled.		
• Table in Council the 2022/23		
annual budget & all supporting		• 14/03/2022
documents.		
• Submit the 2021/22		
approved adjustments		

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.) • mSCOA Steering Meeting • mSCOA Operational Meeting		15/03/2022 2 18/03/2022 2		
	PMS				

Month	Activity	Responsible Department	Time-frame	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality		
	Annual Report to Council 고 Review all matters referred to the committee by council		24/03/2022			
			▣ 29/03/2022			
			₽ 31/03/2022			
	IDP	_ <b>_</b>				
April 2022	Approval Phase (Draft IDP cont)	Planning and Development	2 D	30 April 2022		
	☑ Consultations on tabled Draft 2022/23 IDP, Budget & PMS	<ul> <li>Senior Manager Planning and</li> <li>Development</li> <li>Manager Strategic</li> <li>Planning</li> <li>Office of Municipal</li> <li>Manager         <ul> <li>Manager in the</li> <li>office of the</li> <li>Municipal Manager</li> <li>Senior Officer</li> <li>Public Participation</li> </ul> </li> </ul>	01/04/2022-29/04/2022			
	Risk Manage	<u> </u>	ment	<u> </u>		

?	Strategic Risk	Office of M	unicipal	?	17/03/2021	
Assessment –	•	Manager				
2021/22 Strat	•	<u>؟</u> Risk	Manager			

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Register	Management		
	Budget and mSCOA			
	<ul> <li>Make public the 2022/23 tabled annual budget &amp; accompanying budget documentation, invite the community to submit representations and submit to Provincial &amp; National Treasury and other affected organs of state.</li> <li>Consultation on tabled budget, publicise and conduct public hearings and meetings within wards.</li> <li>mSCOA Operational Meeting         <ul> <li>mSCOA Operational Meeting</li> </ul> </li> </ul>	Budget and Treasury • CFO • Manager Budget	<ul> <li>08/04/2022 – 22/04/2022</li> <li>13/04/2022 –22/04/2022</li> <li>20/04/2022</li> <li>18/04/2022</li> </ul>	

PMS			
<ul> <li>Submit the 2020/21 Annual Report &amp; Oversight Report to Provincial Treasury, CoGHSTA, AG and Legislature.</li> <li>Make public the 2020/21</li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager	<ul> <li>08/04/2022</li> <li>12/04/2022</li> </ul>	

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

<ul> <li>Oversight report made public</li> <li>Consider the 2020/21 Draft SDBIP for third quarter Report on SCM</li> <li>Report on disciplinary</li> </ul>	Office of Municipal Manager 2 MPAC Researcher	04-22/04/2022	
<ul> <li>matters related to MFMA</li> <li>Monthly budget statements</li> <li>MPAC and Audit committee Quarterly meeting</li> </ul>		28/04/2022	
Approval Phase (Final IDP)	Planning and		31 May 2022
<ul> <li>IDP, Budget &amp; PMS</li> <li>Operational Teams (Analysis &amp; integration of public comments)</li> <li>IDP, Budget &amp; PMS Technical meeting (Analysis &amp; integration</li> </ul>	Development 2 Senior Manager Planning and Development Manager Strategic Planning	<ul> <li>№ 06/05/2022 (14h00)</li> <li>08/05/2022</li> <li>13/05/2022 (14h00)</li> <li>№</li> <li>№</li> </ul>	

Month	Activity	Responsible Department	Time-frame	Time-frame		
			Ba-Phalaborwa Municipality	Mopani District Municipality		
	<ul> <li>IDP, Budget &amp; PMS Steering meeting (analysis &amp; integration of public comments)</li> <li>IDP, Budget &amp; PMS</li> </ul>		• 16/05/2022			
	Representative meeting (analysis & integration of public comments) • Mayor tables Final 2022/23 IDP, Budget & PMS for final approval/adoption		<ul> <li>20/05/2022 (Virtual)</li> <li>23/05/2022</li> </ul>			
	Budget and mSCOA	<u>"</u>	<u>+</u>	<u> </u>		
	<ul> <li>Draft Benchmark exercise 2021/22</li> <li>Consider the views of the community and other stakeholders on the 2022/23 budget.</li> <li>Respond to submissions received &amp; if necessary revise</li> </ul>	Budget and Treasury • CFO • Manager Budget	<ul> <li>13-18/05/2022</li> <li>13/05/2022-18/05/2022</li> <li>13/05/2022-18/05/2022</li> </ul>			
	the budget and table amendments for council consideration. • mSCOA Steering Meeting • mSCOA Operational Meeting		<ul><li>10/05/2022</li><li>18/05/2022</li></ul>			
		PMS	5	'n		
		Planning and				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul> <li>Approve the</li> <li>2022/23 SDBIP-</li> <li>final date under legislation</li> <li>28 July 2022</li> </ul>	Development Development Senior Manager Planning and Development Manager Strategic Planning	2 31/05/2022	
	МРАС		<u>.</u>	
	<ul> <li>MPAC Technical committee meeting.</li> <li>MPAC District forum meeting</li> <li>Consider the Draft IDP, Budget and PMS</li> <li>Consider third Quarter report</li> <li>Monthly budget statements</li> <li>Probing and public hearing on third Quarter Institutional Performance Report.</li> </ul>	Office of Municipal Manager ② MPAC Researcher ②	2 03-27/05/2022	
		Risk Managemen	t	

	<ul> <li>Risk Management Committee (2021/22</li> <li>Third Quarter Risk Management Report and the Draft Strategic Risk Register)</li> <li>Council adopts the Strategic Risk Register</li> </ul>	Office of Municipal Manager 2 Manager Risk Management	☑ 13/05/2022	
Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		IDP	<u></u>	
June 2022	<ul> <li>Public Notice on the adoption of IDP, Budget &amp; PMS</li> <li>Submission of the Final Approved IDP to the MEC for Local Government &amp; Housing</li> </ul>	Planning and Development • Senior Manager Planning and Development • Manager Strategic Planning	<ul> <li>10/06/2022</li> <li>14/06/2022</li> </ul>	30 June 2022
		Budget		
	<ul> <li>Submit approved</li> <li>IDP/Budget to National &amp;</li> <li>Provincial Treasury, CoGHSTA and</li> <li>District (10 working days after</li> <li>approval)</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>	Budget and Treasury • CFO • Manager Budget	<ul> <li>14/06/2022</li> <li>13/06/2022</li> <li>14/06/2022</li> </ul>	

	MPAC		
<ul> <li>Monthly budget statements</li> <li>Consider the alignment of final IDP, Budget, PMS and MPAC Work Programme</li> <li>Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC</li> </ul>	Office of Municipal Manager ☑ MPAC Researcher	<ul><li>07/6/2022</li><li>28/06/2022</li></ul>	

#### 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	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
Economic	Financ ial	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 Infrastr ucture	Commun ity Satisf action	5. Improve the health profile of society	5. Fostering Developme nt Partnersh ips, Social Cohesion and community mobilisat ion	5. Strengthen partnership s 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 sustainabil ity
Social Infrastr ucture	Commun ity Satisf action				5. Improved health care			Basic Service Delivery	Quality health care for all	Integrate social development and services for sustainabil ity

Cluster	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
Social Infrastr ucture	Commun ity Satisf action	6. Intensify the fight against crime and corruption			6. Fighting crime and corruption			Basic Service Delivery	Fighting corruption	Integrate social development and services for sustainabil ity
Social Infrastr ucture	Commun ity Satisf action	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 sustainabil ity
Social Infrastr ucture	Commun ity Satisf action		3. Accelerat ing service delivery and supportin g the vulnerabl e		3. Rural development, food security and land reform			Basic Service Delivery	An inclusive and integrated rural economy	Provision of sustainab le integrate d infrastru cture and services
Technica l Infrastr ucture	Instit utiona l Proces ses		3. Accelerat ing service delivery and supportin g the vulnerabl e			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 infrastructu re	Provision of sustainab le integrate d infrastru cture and services

Cluster	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
							<pre>areas of access to water,sanitat ion, electricity, waste management, roads &amp; disaster management)</pre>			
Technica l Infrastr ucture	Instit utiona l Proces ses	2. Massive programmes to build economic and social infrastructu re		1. Ensure that municipalit ies meet the basic needs of communities		<pre>1. Implement a differentiated approach to municipal financing, planning and support (Outcome 2 and 3)</pre>	1: Contribute to building a Developmental State in National, Provincial and Local Government (Implement a differentiate d approach to municipal financing, planning and support)	Basic Service Delivery	Reforming public service Improving infrastructu re	Provision of sustainab le integrate d infrastru cture and services
Technica l Infrastr ucture	Instit utiona l Proces ses		3. Accelerat ing service delivery and supportin g the vulnerabl e		2. Provision of economic and social infrastructure			Basic Service Delivery	Improving infrastructu re	Provision of sustainab le integrate d infrastru cture and services
Technica l Infrastr ucture	Instit utiona l Proces ses	3. Comprehensiv e rural development strategy					n	Basic Service Delivery	Improving infrastructu re An inclusive	Provision of sustainab le integrate

Cluster	PERSPE CTIVE	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 infrastru cture and services
Technica l Infrastr ucture	Instit utiona l Proces ses	9. Sustainable resource management and use			9. Sustainable resource management and use			Basic Service Delivery	Transition to a low- carbon economy	Sustain the environment
Governan ce and Administ ration	Instit utiona l Proces ses					6: Improved municipal financial and administrative capacity	2: Strengthen Accountabilit y and Clean Government (Develop a coherent and cohesive system of governance and a more equitable intergovernme ntal fiscal system)	Municipal Financial Viability and Management	Reforming the public service	Improve financial viability
Governan ce and Administ ration	Instit utiona l Proces ses		4. Improving the Developme ntal Capabilit y of the Instituti on of Tradition al Leadershi p.			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 governanc e and Public Participa tion

Cluster	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
Governan ce and Administ ration	Instit utiona l Proces ses	3. Comprehensiv e 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
Governan ce and Administ ration	Instit utiona l Proces ses	10. Building of a developmenta l state including improving of public services and strengthenin g democratic institutions	1. Building the Developme ntal State in Provincia l and Local Governmen t that is efficient , effective and responsiv e	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 municipalitie s)	Good Governance and Public Participation	Reforming the public service	Good Corporate governanc e and Public Participa tion

Cluster	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
Governan ce and Administ ration	Instit utiona l Proces ses		2. Strengthe n Accountab ility and Clean Governmen t	3. Improve functionali ty, performance and professiona lism in municipalit ies	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 administrativ ely stable system of municipalitie s)	Good Governance and Public Participation	Reforming the public service	Good Corporate governanc e and Public Participa tion
Governan ce and Administ ration	Instit utiona l Proces ses						2: Strengthen Accountabilit y and Clean Government (Build and strengthen the administrativ e, institutional and financial capabilities of municipalitie s)	Good Governance and Public Participation Municipal Transformation and Organisational Development	Reforming the public service	Attract, develop and retain best human capital
Governan ce and Administ ration	Instit utiona l Proces ses						2: Strengthen Accountabilit y 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 governanc e and Public Participa tion

Cluster	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
							ntal fiscal system)			
Governan ce and Administ ration	Instit utiona l Proces ses						2: Strengthen Accountabilit y and Clean Government (Restore the institutional integrity of municipalitie s)	Municipal Transformation and Organisational Development	Reforming the public service	Attract, develop and retain best human capital
Governan ce and Administ ration	Instit utiona l Proces ses	1		4.Improve national and provincial policy, support and oversight to local government					Reforming the public service	Good Corporate governanc e and Public Participa tion
Governan ce and Administ ration	Instit utiona l Proces ses	6. Intensify the fight against crime and corruption			6. Fighting crime and corruption		2: Strengthen Accountabilit y and Clean Government (Uproot fraud, corruption, nepotism and all forms of maladministra tion affecting local government)	Good Governance and Public Participation	Fighting corruption	Advance good corporate governance

Cluster	PERSPE CTIVE	MTSF	COGTA	MTAS	LEGDP (PGDS)	OUTCOME 9	COGTA BUSINESS PLAN 2010/2011	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	BA- PHALABORWA
Governan ce and Administ ration	Instit utiona l Proces ses	8. Pursuing African advancement and enhanced internationa 1 cooperation			8. Creation of a better Africa and a better world				Reforming the public service	Advance good corporate governance
Governan ce and Administ ration	Learni ng and Growth	4. Strengthenin g 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

		2018/19	2019/20	2020/21		Current Ye	ear 2021/22		2022/23 Medium Term Revenue & Expenditure Framework			
Description of financial indicator	Basis of calculation	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	
Borrowing Management												
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%	
Safety of Capital												
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%	
Liquidity												
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	
Revenue Management 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%	

Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management 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%
IDP regulation financial viability indicators	-										
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)										
Benfarm upgrading of street					100 000	4 098 911		10 000 000	14 000 000	-
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	-
Tambo Upgrading of street Phase 2					18 000 000	11 702 346	11 702 346	200 000	-	-
Refurbishment of Namakgale stadium					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	-	-	-
Establishment of new cemetery in Gravelotte Tambo Upgrading of Internal Street Phase2( Co- funding)					1 500 1 569 721	1 500 1 569 721	1 500 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 1<sup>st</sup> 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 intrution 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.

#### Substistence 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, 2022
- 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

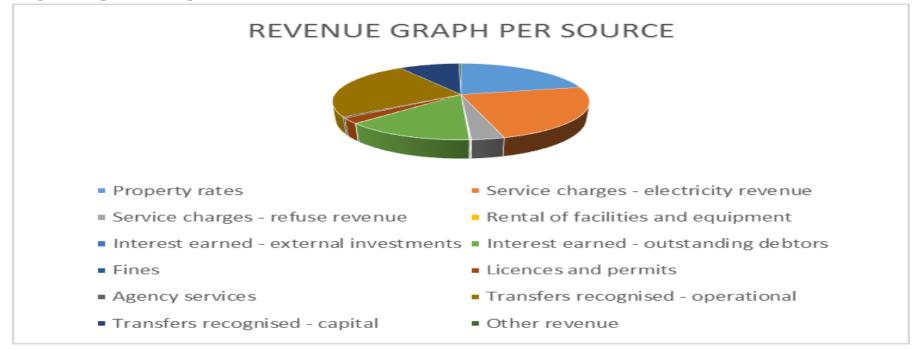
### 10. OVERVIEW OF BUDGET FUNDING

#### 10.1 REVENUE AND FINANCING ACTIVITIES

	Budget 2021/22	Revised Budget 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source					
Property rates	135 247	135 247	144 510	150 869	157 658
Service charges - electricity revenue	161 648	161 348	155 149	168 447	176 027
Service charges - refuse revenue	19 894	19 894	19 726	20 594	21 521
Rental of facilities and equipment	605	605	209	218	228
Interest earned - external investments	2 813	2 813	2 481	2 590	2 707
Interest earned - outstanding debtors	62 495	57 495	59 140	48 742	50 936
Fines, penalties and forfeits	1 395	1 295	1 295	1 352	1 413
Licences and permits	14 955	14 955	22 636	23 632	24 695
Agency services	3 115	3 115	6 200	6 473	6 764
Transfers and subsidies	180 106	178 963	223 848	240 664	254 673
Other revenue	1 987	1 987	8 077	8 432	8 812
Gains	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	584 260	577 716	643 271	672 013	705 432

- The table above shows the summarry of revenue and financing activities.
- The estimated revenue for 2022/23 is **R643,2 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

Description		2018/19	2019/20	2020/21	C	urrent 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	
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	
Operatinal 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	
Intergrated 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	
	5	-	-	-				-			
TOTAL RECEIPTS OF TRANSFERS & GRANTS		_	_	_	232 107	230 964	230 964	238 325	256 561	271 393	

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

- 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

	ıdget 121/22	Revised Budget 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure By Type					
Employee related costs	184 411	184 174	184 411	190 865	197 545
Remuneration of councillors	21 306	19 089	19 089	22 638	24 053
Debt impairment	41 992	41 992	42 275	44 135	46 121
Depreciation & asset impairment	84 212	84 212	75 295	78 795	82 250
Finance charges	2 866	2 866	2 500	2 610	2 727
Bulk purchases - electricity	113 648	113 648	115 559	118 559	124 559
Inventory consumed	7 960	22 808	26 341	27 296	28 300
Contracted services	94 337	71 367	76 484	84 084	86 588
Transfers and subsidies	-	-	1 091	1 139	1 190
Other expenditure	62 342	72 681	83 987	84 734	88 738
Losses	_	-	-	-	-
Total Expenditure	613 074	612 837	627 031	654 855	682 071

- 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 R184,4 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 R184,4 million which equals 29 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 expenditu

#### 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.

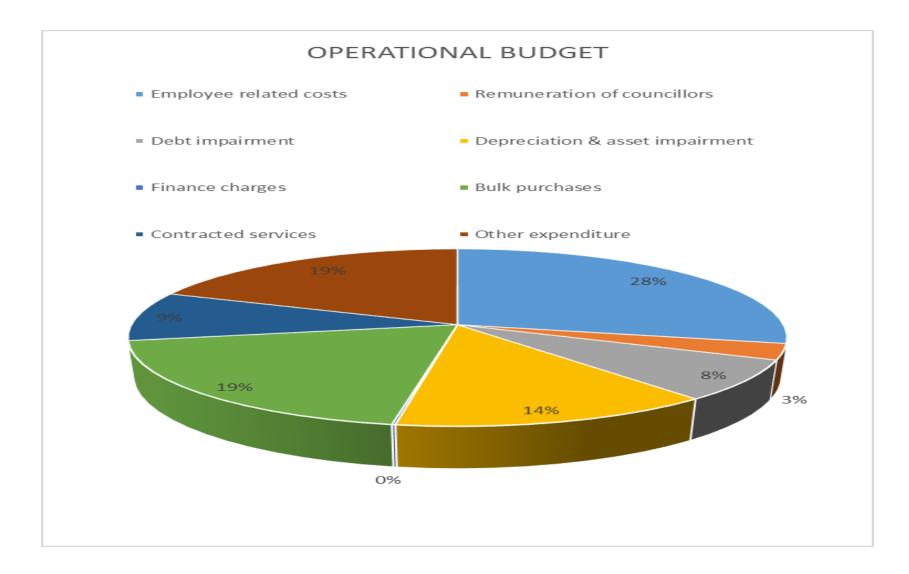
### Other Expenditure

 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

Vote Description	Ref	2018/19	2019/20	2020/21	C	Current Year 2021/22	2	2022/23 Medi	um Term Revenue & Framework	& Expenditure
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
Revenue by Vote	1									
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	476 845	356 088	354 945	354 945	418 116	430 723	457 969
Vote 3 - Corporate Services		-	-	378	784	784	784	209	218	228
Vote 4 - Community and Social Services		-	-	15 417	19 878	19 778	19 778	30 287	31 620	33 043
Vote 5 - Planning and Development Services		-	-	420	72	72	72	290	303	317
Vote 6 - Technical Services		-	-	186 781	259 438	254 138	254 138	236 745	252 946	258 495
Total Revenue by Vote	2	-	-	679 842	636 260	629 717	629 717	685 648	715 810	750 052
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		-	-	69 187	71 943	73 027	73 027	79 487	83 308	87 002
Vote 2 - Budget and Treasury Office		-	-	142 993	106 839	99 212	99 212	102 118	107 353	113 174
Vote 3 - Corporate Services		-	-	100 750	54 916	63 356	63 356	65 611	68 240	71 034
Vote 4 - Community and Social Services		-	-	34 094	92 580	85 459	85 459	87 080	90 530	94 088
Vote 5 - Planning and Development Services		-	-	21 755	17 694	15 849	15 849	19 920	24 244	22 853
Vote 6 - Technical Services		-	-	145 642	269 103	275 934	275 934	270 815	279 115	291 784
Total Expenditure by Vote	2	-	-	514 421	613 074	612 837	612 837	625 031	652 789	679 934
Surplus/(Deficit) for the year	2	-	-	165 421	23 186	16 880	16 880	60 617	63 021	70 118

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

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

## LIM334 Ba-Phalaborwa Supporting Table SA10 Funding measurement

Description	MFMA	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22			Aedium Term Rev enditure Framewo	
Description	section	Kei	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	_	-										120
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	57 800	(70 467)	129 581	129 581	512 299	66 276	71 656	826
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	(1 370 422)	28 227	(53 279)	(53 279)	307 041	19 652	24 910	71 881
Cash year end/monthly employee/supplier payments	18(1)b	3	_	_	1.9	(1.8)	3.4	3.4	21.6	1.7	1.8	2.8
Surplus/(Deficit) excluding depreciation offsets: R'000 Service charge rev % change - macro CPIX target	18(1)	4	-	-	194 294	23 186	16 880	16 880	128 689	58 617	60 955	67 981
exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	45.5%	(6.1%)	(6.0%)	(39.6%)	(5.1%)	0.4%	(1.5%)
Cash receipts % of Ratepayer & Other revenue Debt impairment expense as a % of total billable	18(1)a,(2)	6	0.0%	0.0%	0.0%	79.1%	74.8%	74.8%	0.0%	79.0%	79.9%	79.6%
revenue	18(1)a,(2)	7	0.0%	0.0%	19.1%	13.3%	13.3%	13.3%	0.0%	13.2%	13.0%	13.0%
Capital payments % of capital expenditure Borrowing receipts % of capital expenditure (excl.	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%
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%	(67.5%)	0.0%	0.0%	265.0%	43.2%	4.7%	5.2%
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%	1.3%
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	_		<u> </u>	_								
% incr total service charges (incl prop rates)	18(1)a			0.0%	0.0%	51.5%	(0.1%)	0.0%	(33.6%)	0.9%	6.4%	4.5%
% incr Property Tax	18(1)a			0.0%	0.0%	54.6%	0.0%	0.0%	(13.2%)	6.8%	4.4%	4.5%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	53.1%	(0.2%)	0.0%	(50.9%)	(3.8%)	8.6%	4.5%
% 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%	(32.8%)	(0.8%)	4.4%	4.5%
% incr in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0% 355
Total billable revenue	18(1)a		-	-	209 097	316 788	316 488	316 488	210 032	319 385	339 910	206 355
Service charges			-	-	209 097	316 788	316 488	316 488	210 032	319 385	339 910	206
Property rates					87 474	135 247	135 247	135 247	117 391	144 510	150 869	157

1			-	-	1					T		658
Service charges - electricity revenue			_	_	105 590	161 648	161 348	161 348	79 291	155 149	168 447	176 027
Service charges - water revenue			-	_	_	-	-	_	(25)	_	_	_
Service charges - sanitation revenue			_	_	-	_	_	_	_	-	_	_
Service charges - refuse removal			_	_	16 032	19 894	19 894	19 894	13 376	19 726	20 594	21 521
Service charges - other			-	-	-	-	-	-	-	_	-	_
Rental of facilities and equipment			-	-	5	605	605	605	144	209	218	228
Capital expenditure excluding capital grant funding			-	-	10 509	4 126	4 126	4 126	12 525	1 500	-	-
Cash receipts from ratepayers	18(1)a		-	-	_	317 511	296 215	296 215	-	329 534	342 538	356 686
Ratepayer & Other revenue	18(1)a		-	-	270 593	401 340	395 940	395 940	301 631	416 942	428 759	448 053
Change in consumer debtors (current and non-current)			317 051	-	1 048 769	(707 920)	(707 920)	(707 920)	195 231	147 351	22 881	26 607 299
Operating and Capital Grant Revenue	18(1)a		-	-	254 253	232 107	230 964	230 964	146 516	266 225	284 461	299 292
Capital expenditure - total	20(1)(vi)		-	-	41 750	56 127	56 127	56 127	58 356	43 877	43 797	7 313
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-		-	- '	-
Supporting benchmarks											1	
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		i I	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
										_	-	
<u>Trend</u>			317									
Change in consumer debtors (current and non-current)			051	-	1 048 769	195 231	147 351	22 881	26 607	-	-	-
Total Operating Revenue			_	_	623 103	584 260	577 716	577 716	438 087	643 271	672 013	705 432
Total Operating Expenditure			-	_	477 908	613 074	612 837	612 837	321 113	627 031	654 855	682 071
Operating Performance Surplus/(Deficit)			_	_	145 195	(28 815)	(35 121)	(35 121)	116 974	16 240	17 158	23 362
Cash and Cash Equivalents (30 June 2012)				1		(=====;	(** :=:,	(000-00)		66 276		
Revenue				[]						اً <u> </u>	·	I I

% Increase in Total Operating Revenue		0.0%	0.0%	(6.2%)	(1.1%)	0.0%	(24.2%)	11.3%	4.5%	5.0%
% Increase in Property Rates Revenue		0.0%	0.0%	54.6%	0.0%	0.0%	(13.2%)	6.8%	4.4%	4.5%
% Increase in Electricity Revenue		0.0%	0.0%	53.1%	(0.2%)	0.0%	(50.9%)	(3.8%)	8.6%	4.5%
% Increase in Property Rates & Services Charges		0.0%	0.0%	51.5%	(0.1%)	0.0%	(33.6%)	0.9%	6.4%	4.5%
Expenditure										
% Increase in Total Operating Expenditure		0.0%	0.0%	28.3%	(0.0%)	0.0%	(47.6%)	2.3%	4.4%	4.2%
% Increase in Employee Costs		0.0%	0.0%	28.7%	(0.1%)	0.0%	(39.9%)	0.1%	3.5%	3.5%
% Increase in Electricity Bulk Purchases Average Cost Per Budgeted Employee Position (Remuneration)		0.0%	0.0% 0	31.0% 0	0.0%	0.0%	(23.4%)	1.7% 0	2.6%	5.1%
Average Cost Per Councillor (Remuneration)			0	0				0		
R&M % of PPE	0.0%	0.0%	0.0%	3.7%	1.2%	1.2%		1.3%	1.3%	1.3%
Asset Renewal and R&M as a % of PPE	0.0%	0.0%	0.0%	5.0%	4.0%	4.0%		3.0%	2.0%	1.0%
Debt Impairment % of Total Billable Revenue	0.0%	0.0%	19.1%	13.3%	13.3%	4.0 <i>%</i> 13.3%	0.0%	13.2%	13.0%	13.0%
Capital Revenue	0.070	0.070	13.170	10.070	10.070	10.070	0.070	10.2 /0	10.070	15.0 /0
Internally Funded & Other (R'000)	-	-	(1 441)	4 126	4 126	4 126	574	1 500	-	-
Grant Funding and Other (R'000)	-	_	31 241	52 001	52 001	52 001	45 832	42 377	43 797	7 313
Internally Generated funds % of Non Grant Funding	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	0.0%	0.0%	104.8%	92.6%	92.6%	92.6%	98.8%	96.6%	100.0%	100.0%
Capital Expenditure										
Total Capital Programme (R'000)	-	-	41 750	56 127	56 127	56 127	58 356	43 877	43 797	7 313
Asset Renewal	_	_	(1 441)	34 627	34 627	34 627	34 627	23 557	21 297	-
Asset Renewal % of Total Capital Expenditure	0.0%	0.0%	(4.8%)	61.7%	61.7%	61.7%	74.6%	53.7%	48.6%	0.0%
Cash										
Cash Receipts % of Rate Payer & Other	0.0%	0.0%	0.0%	79.1%	74.8%	74.8%	0.0%	79.0%	79.9%	79.6%
Cash Coverage Ratio	_	_	0	(0)	0	0	0	0	0	0
Borrowing										
Credit Rating (2009/10)	1							0		
Capital Charges to Operating	0.0%	0.0%	3.9%	3.8%	3.8%	3.8%	0.0%	3.7%	3.5%	3.4%
Borrowing Receipts % of Capital Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Reserves											
Surplus/(Deficit)		_	-	(1 370 422)	28 227	(53 279)	(53 279)	307 041	19 652	24 910	71 881
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%		3.8%	3.9%	3.9%
High Level Outcome of Funding Compliance											
Total Operating Revenue		-	-	623 103	584 260	577 716	577 716	438 087	643 271	672 013	705 432 682
Total Operating Expenditure		-	-	477 908	613 074 (28	612 837 (35	612 837 (35	321 113	627 031	654 855	071 23
Surplus/(Deficit) Budgeted Operating Statement Surplus/(Deficit) Considering Reserves and Cash		-	-	145 195	815)	121) (53	121) (53	116 974	16 240	17 158	362 71
Backing		-	-	(1 370 422)	28 227	279)	279)	307 041	19 652	24 910	881
MTREF Funded (1) / Unfunded (0)	15	1	1	0	1	0	0	1	1	1	1
MTREF Funded ✓ / Unfunded ×	15	✓	✓	×	✓	×	×	✓	✓	$\checkmark$	✓

## 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	Cu	rrent 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		
Revenue by Vote	1											
Vote 2 - Budget and Treasury Office		-	-	476 845	356 088	354 945	354 945	418 116	430 723	457 969		
2.1 - Finance		-	-	476 845	356 088	354 945	354 945	418 116	430 723	457 969		
Vote 3 - Corporate Services		-	-	378	784	784	784	209	218	228		
3.1 - Administrative and Corporate Support		-	-	378	784	784	784	209	218	228		
Vote 4 - Community and Social Services		-	-	15 417	19 878	19 778	19 778	30 287	31 620	33 043		
4.1 - Community Halls and Facilities		-	-	-	-	-	-	-	-	-		
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-	190	176	176	176	99	104	108		
4.3 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-		
4.4 - Road and Traffic Regulation		-	-	-	1 369	1 269	1 269	1 271	1 327	1 387		
4.5 - Libraries and Archives		-	-	186	262	262	262	81	85	89		
4.7 - Licensing and Control of Animals		-	-	15 041	18 070	18 070	18 070	28 836	30 104	31 459		
		-	-	-	-	-	-	-	-	-		
Vote 5 - Planning and Development Services		-	-	420	72	72	72	290	303	317		
5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer		-	-	420	72	72	72	290	303	317		
		-	-	-	-	-	-	-	-	-		
Vote 6 - Technical Services		_	-	186 781	259 438	254 138	254 138	236 745	252 946	258 495		
6.1 - Solid Waste Removal		-		22 200	26 507	26 507	26 507	31 336	29 715	28 052		

	1	r							1	
6.2 - Roads		-	-	44 180	35 608	35 608	35 608	37 455	37 768	39 361
6.5 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
6.6 - Electricity		-	-	120 400	197 324	192 024	192 024	167 954	185 464	191 083
		_	_	_	_	_	_	_	-	_
Total Revenue by Vote	2	-	-	679 842	636 260	629 717	629 717	685 648	715 810	750 052
Expenditure by Vote	1									
Vote 1 - Executive and Councillors		-	-	69 187	71 943	73 027	73 027	79 487	83 308	87 002
1.1 - Mayor and Council		-	-	48 134	30 236	25 817	25 817	27 533	31 413	33 224
1.2 - Municipal Manager, Town Secretary and Chief Executive		-	-	1 378	11 161	16 936	16 936	16 978	17 527	18 153
1.3 - Governance Function		-	-	19 676	22 992	23 050	23 050	27 645	26 953	28 122
1.4 - Disaster Management		-	-	_	7 554	7 224	7 224	7 331	7 415	7 503
Vote 2 - Budget and Treasury Office		_		142 993	106 839	99 212	99 212	102 118	107 353	113 174
2.1 - Finance		-	-	91 797	94 597	71 252	71 252	66 793	70 803	74 860
2.2 - Asset Management		-	-	47 055	5 459	23 593	23 593	23 689	24 394	25 655
2.3 - Supply Chain Management		-	-	4 141	6 783	4 368	4 368	11 636	12 155	12 659
Vote 3 - Corporate Services		-	-	100 750	54 916	63 356	63 356	65 611	68 240	71 034
3.1 - Administrative and Corporate Support		-	-	91 831	22 696	21 656	21 656	21 894	22 704	23 556
3.2 - Information Technology		-	-	436	5 748	19 110	19 110	20 136	20 895	21 746
3.3 - Human Resources		-	-	8 483	16 667	11 130	11 130	11 656	12 210	12 759
3.4 - Legal Services		-	-	-	9 804	11 460	11 460	11 925	12 431	12 973
Vote 4 - Community and Social Services		-	-	34 094	92 580	85 459	85 459	87 080	90 530	94 088
4.1 - Community Halls and Facilities		-	-	-	1 400	1 424	1 424	1 492	1 557	1 627
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	_	17 860	6 426	5 273	5 273	5 121	5 345	5 594
4.3 - Community Parks (including Nurseries)			-	15 413	27 536	12 777	12 777	12 827	13 541	14 151

		-								
4.4 - Road and Traffic Regulation		-	-	-	19 932	15 752	15 752	15 539	16 088	16 672
4.5 - Libraries and Archives		-	-	-	4 533	3 301	3 301	3 284	3 419	3 545
4.6 - Health Services		-	-	709	15 703	13 542	13 542	13 769	14 315	14 823
4.7 - Licensing and Control of Animals		-	-	112	17 049	33 391	33 391	35 048	36 265	37 676
Vote 5 - Planning and Development Services		-	-	21 755	17 694	15 849	15 849	19 920	24 244	22 853
5.1 - Economic Development/Planning		-	-	-	6 110	5 887	5 887	8 015	8 298	8 612
5.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	19 530	5 431	2 399	2 399	2 421	2 525	2 619
5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer		-	-	2 225	5 684	6 945	6 945	8 799	12 707	10 874
5.4 - Development Facilitation		-	-	-	468	618	618	684	715	747
Vote 6 - Technical Services		_	_	145 642	269 103	275 934	275 934	270 815	279 115	291 784
6.1 - Solid Waste Removal		-	-	178	6 963	6 352	6 352	5 347	5 589	5 841
6.2 - Roads		-	-	19 015	103 466	111 025	111 025	101 755	104 893	109 237
6.3 - Project Management Unit		-	-	-	3 320	2 236	2 236	2 241	2 323	2 406
6.6 - Electricity		_	_	126 449	155 354	156 320	156 320	161 473	166 309	174 300
Total Expenditure by Vote	2	-	-	514 421	613 074	612 837	612 837	625 031	652 789	679 934
Surplus/(Deficit) for the year	2	_	-	165 421	23 186	16 880	16 880	60 617	63 021	70 118

### 12 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

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

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

## 13 COUNCILLORS AND BOARD MEMBER ALLOWANCE AND EMPLOYEE BENEFITS

## 13.1 Summary of Councillors and Staff Benefits

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	C	Current Year 2021/2	2	2022/23 Medi	um Term Revenue a Framework	& Expenditure
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
	1	А	В	С	D	E	F	G	Н	I
Councillors (Political Office Bearers plus Other)										
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%
Senior Managers of the Municipality	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%
Other Municipal Staff										
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

					I	1				
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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	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
Senior Managers of the Municipality	5							
Municipal Manager (MM)			640 548		427 032			1 067 580
Chief Finance Officer			536 664		313 056			849 720
SM D01			536 664		313 056			849 720
SM D02			536 664		313 056			849 720
SM D03			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

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

## 14. MONTHLY TARGETS FOR REVENUE AND EXPENDITURE

Budgeted monthly revenue and expenditure (functional classification)

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

Description	Ref						Budget Ye	ear 2022/23							n Term Rever nditure Fram	
R thousand		July	August	Sept.	October	November	December	January	February	March	April	Мау	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	157 658
Service charges - electricity revenue		12 929	12 929	12 929	12 929	12 929	12 929	12 929	12 929	12 929	12 929	12 929	12 929	155 149	168 447	176 027
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	21 521
Rental of facilities and equipment		17	17	17	17	17	17	17	17	17	17	17	17	209	218	228
Interest earned - external investments		207	207	207	207	207	207	207	207	207	207	207	207	2 481	2 590	2 707
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	50 936
Dividends received		_	-	-	-	_	-	-	_	_	-	-	-	-	-	-
Fines, penalties and forfeits		108	108	108	108	108	108	108	108	108	108	108	108	1 295	1 352	1 413
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	24 695
Agency services		517	517	517	517	517	517	517	517	517	517	517	517	6 200	6 473	6 764
Transfers and subsidies		18 654	18 654	18 654	18 654	18 654	18 654	18 654	18 654	18 654	18 654	18 654	18 654	223 848	240 664	254 673
Other revenue		673	673	673	673	673	673	673	673	673	673	673	673	8 077	8 432	8 812
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		50.000	52.000	50.000	52 000	50.000	52.000	52 000	F2 C0C	52 000	52 000	53 000	50.000	642.074	070.040	705 400
contributions)		53 606	53 606	53 606	53 606	53 606	53 606	53 606	53 606	53 606	53 606	53 606	53 606	643 271	672 013	705 432
Expenditure By Type	-	45.000	45.000	45.000	45.000	15 000	45.000	45.000	45.000	45.000	45.000	45.000	45.000	101.111	400.005	107 515
Employee related costs		15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	184 411	190 865	197 545
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 6 275	42 275 75 295	44 135 78 795	46 121 82 250											
Depreciation & asset impairment			6275 208	6275 208	208	208	6275 208	208	208	6275 208	208	208		2 500	2 610	82 250 2 727
Finance charges		208 9 630	2 500 115 559	118 559	124 559											
Bulk purchases - electricity		9 630 2 195	9 630 2 195	9 630 2 195	9 030 2 195	9 030 2 195	9 630 2 195	2 195	2 195	26 341	27 296	28 300				
Inventory consumed Contracted services		6 374	6 374	2 195 6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	76 484	84 084	20 300 86 588
Transfers and subsidies		91	91	91	91	91	91	91	91	91	91	91	91	1 091	1 139	1 190
Other expenditure		6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	83 987	84 734	88 738
Losses		0 999	-	-	0 999	0 999	-	-	0 999	-	0 999	0 999	0 999	- 03 907	- 04 7 34	- 00730
				_ 52 253				52 253	52 253					627 031	654 855	682 071
Total Expenditure		JZ ZJJ	52 253	52 253	52 253	JZ 233	JZ 233	JZ 2JJ	JZ 2J3	JZ 2JJ	JZ 203	JZ 2J3	JZ 203	627 031	604 800	082 0/1
Surplus/(Deficit)		1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	16 240	17 158	23 362
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 Corporatons, Higher																
Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	58 617	60 955	67 981

Taxation Attributable to minorities Share of surplus/ (deficit) of associate								- - -		- - -		- - -		- - -		- - -
Surplus/(Deficit)	1	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	58 617	60 955	67 981

## 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				
R thousand		July	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25		
Revenue - Functional	-																	
Governance and administration		34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	418 325	430 941	458 197		
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Finance and administration		34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	34 860	418 325	430 941	458 197		
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	31 656		
Community and social services		15	15	15	15	15	15	15	15	15	15	15	15	180	188	197		
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	31 459		
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	41 064		
Planning and development		24	24	24	24	24	24	24	24	24	24	24	24	290	303	317		
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	40 747		
Environmental protection		_	-	_	-	_	_	-	-	_	_	-	-	_	_	-		
Trading services		16 608	16 608	16 608	16 608	16 608	16 608	16 608	16 608	16 608	16 608	16 608	16 608	199 290	215 179	219 135		
Energy sources		13 996	13 996	13 996	13 996	13 996	13 996	13 996	13 996	13 996	13 996	13 996	13 996	167 954	185 464	191 083		
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	28 052		
Other		-	-	_	-	_	_	-	-	_	_	-	-	-	-	-		

Total Revenue - Functional		57 137	57 137	57 137	57 137	57 137	57 137	57 137	57 137	57 137	57 137	57 137	57 137	685 648	715 810	750 052
Expenditure - Functional	_															İ
Governance and administration		20 157	20 157	20 157	20 157	20 157	20 157	20 157	20 157	20 157	20 157	20 157	20 157	241 886	253 552	265 844
Executive and council		3 709	3 709	3 709	3 709	3 709	3 709	3 709	3 709	3 709	3 709	3 709	3 709	44 511	48 940	51 377
Finance and administration		14 144	14 144	14 144	14 144	14 144	14 144	14 144	14 144	14 144	14 144	14 144	14 144	169 730	177 659	186 345
Internal audit		2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	27 645	26 953	28 122
Community and public safety		6 573	6 573	6 573	6 573	6 573	6 573	6 573	6 573	6 573	6 573	6 573	6 573	78 872	81 856	84 919
Community and social services		1 436	1 436	1 436	1 436	1 436	1 436	1 436	1 436	1 436	1 436	1 436	1 436	17 228	17 736	18 269
Sport and recreation		1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	12 827	13 541	14 151
Public safety		2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	2 921	35 048	36 265	37 676
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
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	14 315	14 823
Economic and environmental services		11 621	11 621	11 621	11 621	11 621	11 621	11 621	11 621	11 621	11 621	11 621	11 621	139 454	147 548	151 168
Planning and development		1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	22 160	26 567	25 259
Road transport		9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	117 294	120 981	125 909
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		13 902	13 902	13 902	13 902	13 902	13 902	13 902	13 902	13 902	13 902	13 902	13 902	166 819	171 898	180 141
Energy sources		13 456	13 456	13 456	13 456	13 456	13 456	13 456	13 456	13 456	13 456	13 456	13 456	161 473	166 309	174 300
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Waste management		446	446	446	446	446	446	446	446	446	446	446	446	5 347	5 589	5 841
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	654 855	682 071
Surplus/(Deficit) before assoc.		4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	58 617	60 955	67 981
Share of surplus/ (deficit) of associate		_	-	_	_	_	_	_	_	-	_	-	-	_	_	-
Surplus/(Deficit)	1	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	4 885	58 617	60 955	67 981

## Budgeted monthly cash flow

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

MONTHLY CASH FLOWS					Budget Yea	r 2022/23							Medium Term Revenue and Expenditure Framework				
R thousand	July	August	Sept.	October	November	December	January	February	March	April	Мау	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	87 595	91 449	95 564		
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	127 012	132 601	138 568		
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	65 105	66 082	67 403		
Service charges - sanitation revenue	984	984	984	984	984	984	984	984	984	984	984	984	11 813	11 990	12 230		
Service charges - refuse revenue	500 -	500 -	500 -	500 -	500 -	500 -	500 -	500 -	500 -	500 -	500 -	500	6 000 -	7 000 -	8 000 -		
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned - external investments	207	207	207	207	207	207	207	207	207	207	207	207	2 481	2 590	2 707		
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	108	108	108	108	108	108	108	108	108	108	108	108	1 295	1 352	1 413		
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	24 695		
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	202 139	218 880	232 122		
Other revenue	673	673	673	673	673	673	673	673	673	673	673	673	8 077	8 432	8 812		
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	534 154	564 008	591 515		
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Definite Factoristics, Bublic Comparison, Usaka	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	39 270		
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	30	30	30	30	30	30	30	30	30	30	30	30	355	(188)	(201)
receivables Decrease (increase) in non-current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
investments Total Cash Receipts by Source	47 558	47 558	- 47 558	- 47 558	_ 47 558	- 47 558	- 47 558	_ 47 558	- 47 558	- 47 558	- 47 558	- 47 558	- 570 695	- 601 501	- 630 584
Total Cash Receipts by Source	47 330	47 556	47 556	4/ 550	47 550	47 330	47 556	47 556	47 556	47 330	47 330	47 330	570 695	001 301	030 304
Cash Payments by Type															
Employee related costs	16 958	16 958	16 958	16 958	16 958	16 958	16 958	16 958	16 958	16 958	16 958	16 958	203 500	213 503	221 598
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 610	2 727
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	124 559
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	28 300
	-	-	-	-	-	-	-	-	-	-	-				
Contracted services	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	6 374	76 484	84 084	86 588
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	91	91	91	91	91	91	91	91	91	91	91	91	1 091	1 139	1 190
Other expenditure	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	6 999	83 987	84 734	88 738
Cash Payments by Type	42 455	42 455	42 455	42 455	42 455	42 455	42 455	42 455	42 455	42 455	42 455	42 455	509 461	531 925	553 700
Other Cash Flows/Payments by Type															
Capital assets	3 656	3 656	3 656	3 656	3 656	3 656	3 656	3 656	3 656	3 656	3 656	3 656	43 877	43 797	7 313
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	47 812	47 812	47 812	47 812	47 812	47 812	47 812	47 812	47 812	47 812	47 812	47 812	573 738	596 122	581 413
NET INCREASE/(DECREASE) IN CASH HELD	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(3 043)	5 379	49 171
Cash/cash equivalents at the month/year begin:	69 320	69 066	68 812	68 559	68 305	68 052	67 798	67 544	67 291	67 037	66 783	66 530	69 320	66 276	71 656
Cash/cash equivalents at the month/year end:	69 066	68 812	68 559	68 305	68 052	67 798	67 544	67 291	67 037		66 530	66 276	66 276	71 656	120 826

### 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		ledium Term R nditure Frame		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:														
Revenue Obligation By Contract	2													
Contract 1														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract Contract 1	2													_
Total Operating Expenditure Implication		_	_	_	_	_	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract Contract 1	2													_
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	_	-	-	_	-	-	-	_
Entities: <u>Revenue Obligation By Contract</u> Contract 1	2													_
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract Contract 1	2													_
Total Operating Expenditure Implication		-	-	-	_	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract Contract 1	2													_
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
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	с	Current Year 2021	/22	2022/23 Medi	um Term Revenue Framework	& Expenditure
R thousand	1	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
Capital expenditure on new assets by Asset Class/Sub-class										
- Infrastructure		-	-	31 241	20 000	20 000	20 000	18 000	22 500	7 313
Roads Infrastructure		_	_	31 241	_	-	_	-	-	-
Roads		_	-	31 241	_	-	_	-	_	-
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
MV Networks		-	-	-	3 800	3 800	3 800	8 000	8 000	7 313
LV Networks		-	-	-	16 200	16 200	16 200	-	-	-
Community Assets		-	-	_	1 500	1 500	1 500	820	-	-
Community Facilities		_	-	-	1 500	1 500	1 500	_	-	-
Cemeteries/Crematoria		-	-	-	1 500	1 500	1 500	-	-	-
Police		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	820	-	-
Indoor Facilities		_	-	-	-	-	-	820	-	-
Furniture and Office Equipment		-	-	-	_	-	_	1 500	_	-
Furniture and Office Equipment		_	-	_	-	-	-	1 500	-	-
Total Capital Expenditure on new assets	1		_	31 241	21 500	21 500	21 500	20 320	22 500	7 313

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	MTEE	Forward Estimates	
	2022/23	2023/24	2024/25
Benfarm upgrading of street	10 000 000	14 000 000	0
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	0
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		
ΤΟΤΑΙ	34 377 000	35 797 000	37 307 000

Description	Budget 2021/22	Revised Budget 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ELECTRIFICATION OF VILLAGES	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,	0	4 000 000	2 500 000

### INTERNALLY FUNDED CAPITAL PROJECTS

Description	Budget Year 2022/23
Office Furniture & Equipment	1 500 000
TOTAL	1 500 000

### 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)
- Muncipal Budget and Reporting Regulations (MBRR)
- Municipal Standard Charts of Account (mSCOA)

## **19 OTHER SUPPORTING DOCUMENTS**

19.1 Supporting details to Budgeted Financial Performance

Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 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:												
Property rates	6											
Total Property Rates				91 294	145 247	145 247	145 247	106 854	160 316	167 370	174 901	
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)				3 820	10 000	10 000	10 000	(10 537)	15 806	16 501	17 244	
Net Property Rates		-	-	87 474	135 247	135 247	135 247	117 391	144 510	150 869	157 658	
<u>Service charges - electricity revenue</u> Total Service charges - electricity revenue	6			105 590	161 748	161 448	161 448	79 291	155 149	168 447	176 027	
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)					100	100	100					
Net Service charges - electricity revenue		-	-	105 590	161 648	161 348	161 348	79 291	155 149	168 447	176 027	
Service charges - water revenue	6											
Total Service charges - water revenue								(25)				
Net Service charges - water revenue		-	-	-	-	-	-	(25)	-	-	-	
<u>Service charges - refuse revenue</u> Total refuse removal revenue Total landfill revenue	6			16 032	20 894	20 894	20 894	13 260	19 899	20 775	21 710	
Less Revenue Foregone (in excess of one removal a week to indigent households)					1 000	1 000	1 000	(115)	173	181	189	
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	13 376	19 726	20 594	21 521	

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

Other Revenue by source											
Administrative Handling Fees		_	_	85	146	146	146	49 038	1 838	1 919	2 005
Discounts and Early Settlements			_	-	140	140	-	3 611	5 395	5 632	2 005 5 886
Incidental Cash Surpluses		_	_	85	116	116	116	29	98	102	107
Request for Information			_	-	24	24	24	- 25	- 50	102	-
Insurance Refund		_	_	373	180	180	180	_	_	_	-
Sale of Property		_	_	396	228	228	228	(27)	- 40	- 42	_ 44
									-		44 770
Other Revenue			-	691	1 292	1 292	1 292	674	706	737	
Total 'Other' Revenue	1	-	-	1 629	1 987	1 987	1 987	53 325	8 077	8 432	8 812
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	_	_	99 859	110 284	95 394	95 394	61 617	95 394	98 732	102 188
Pension and UIF Contributions		_	_	721	20 338	17 884	17 884	11 792	17 884	18 510	19 158
Medical Aid Contributions		_	_	6 785	7 500	13 670	13 670	4 517	13 670	14 149	14 644
Overtime		_	_	6 087	5 568	7 575	7 575	4 557	7 575	7 840	8 114
Performance Bonus		_	_	6 965	7 314	7 741	7 741	4 011	7 741	8 012	8 292
Motor Vehicle Allowance		_	_	876	17 055	26 447	26 447	9 685	26 447	27 373	28 331
Cellphone Allowance		_	_	18 183	1 931	1 482	1 482	957	1 482	1 534	1 588
Housing Allowances		_	_	-	1 336	646	646	430	646	669	692
Other benefits and allowances		_	_	27	9 235	9 302	9 302	8 305	9 539	9 873	10 219
Payments in lieu of leave		_	_	225	-	4 032	4 032	4 840	4 032	4 173	4 319
Long service awards		_	_	3 515	3 851	_	_	_	-	-	-
Post-retirement benefit obligations	4	_	_	-	-	_	_	_	_	_	_
sub-total	5	_	_	143 244	184 411	184 174	184 174	110 710	184 411	190 865	197 545
Less: Employees costs capitalised to PPE	Ŭ	_	_	-	-	-	-	-	-	-	-
Total Employee related costs	1	_	_	143 244	184 411	184 174	184 174	110 710	184 411	190 865	197 545
Depreciation & asset impairment	1										
Depreciation of Property, Plant & Equipment		-	-	73 933	79 295	79 295	79 295	-	75 295	78 795	82 250
Lease amortisation		-	-	91	4 917	4 917	4 917	-	-	-	-
Capital asset impairment		-	-	10 184	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	-	-	84 208	84 212	84 212	84 212	-	75 295	78 795	82 250
Bulk purchases - electricity											
Electricity bulk purchases		-	-	86 758	113 648	113 648	113 648	87 084	115 559	118 559	124 559

Total bulk purchases	1	-	-	86 758	113 648	113 648	113 648	87 084	115 559	118 559	124 559
Transfers and grants											
Cash transfers and grants		-	-	-	-	_	-	-	1 091	1 139	1 190
Non-cash transfers and grants		_	-	_	_	_	_	_	_	_	-
Total transfers and grants	1	-	-	-	-	-	-	-	1 091	1 139	1 190
Contracted services											
Outsourced Services		-	-	19 696	43 657	44 142	44 142	32 543	45 021	47 796	51 071
Consultants and Professional Services		-	-	8 866	11 340	14 691	14 691	10 267	17 133	21 394	20 016
Contractors		-	-	5 480	39 340	12 534	12 534	8 842	14 329	14 894	15 501
Total contracted services		-	-	34 043	94 337	71 367	71 367	51 653	76 484	84 084	86 588
Other Expenditure By Type	_										
Collection costs		-	-	-	-	2 000	2 000	-	1 500	1 500	1 500
Contributions to 'other' provisions		-	-	(20 047)	-	2 036	2 036	-	4 200	4 385	4 582
Audit fees		-	-	4 863	-	4 217	4 217	3 711	5 000	5 500	6 000
Other Expenditure		-	-	70 237	62 342	64 427	64 427	44 070	73 287	73 349	76 656
Total 'Other' Expenditure	1	-	-	55 054	62 342	72 681	72 681	47 781	83 987	84 734	88 738
Repairs and Maintenance											
by Expenditure Item	8										
Contracted Services		-	-	-	32 440	10 635	10 635	6 205	11 607	12 118	12 668
Other Expenditure										_	
Total Repairs and Maintenance Expenditure	9	-	-	-	32 440	10 635	10 635	6 205	11 607	12 118	12 668
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	_	-	-	-	-	-
Inventory Consumed - Other		-	-	-	7 960	22 808	22 808	(6 675)	26 341	27 296	28 300
Total Inventory Consumed & Other Material		-	-	-	7 960	22 808	22 808	(6 675)	26 341	27 296	28 300

### b.Matrix Financial Performance

Description	Ref	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	Total
R thousand	1							
Revenue By Source								
Property rates		-	144 510	-	-	-	-	144 510
Service charges - electricity revenue		-	-	-	-	-	155 149	155 149
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
Fines, penalties and forfeits		-	-	-	1 295	-	-	1 295
Licences and permits		-	-	-	22 636	-	-	22 636
Agency services		-	-	-	6 200	-	-	6 200
Other revenue		-	220 853	-	-	-	2 995	223 848
Transfers and subsidies		-	7 547	-	157	290	83	8 077
Total Revenue (excluding capital transfers and contributions)		-	418 116	209	30 287	290	194 369	643 271
Expenditure By Type	_							
Employee related costs		21 767	24 776	27 148	53 481	11 842	45 396	184 411
Remuneration of councillors		19 089	-	-	-	-	-	19 089
Debt impairment		-	42 275	-	-	-	-	42 275
Depreciation & asset impairment		-	-	-	8 589	-	66 706	75 295
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		20 324	14 100	11 176	13 554	6 265	11 065	76 484
Transfers and subsidies		-	-	1 091	-	-	-	1 091
Other expenditure		12 908	14 059	25 322	9 677	1 746	18 275	81 987
Total Expenditure		79 487	102 118	65 611	87 080	19 920	270 815	625 031
Surplus/(Deficit)		(79 487)	315 998	(65 402)	(56 792)	(19 629)	(76 446)	18 240
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		_	_	_	_	_	42 377	42 377
Surplus/(Deficit) after capital transfers & contributions		(79 487)	315 998	(65 402)	(56 792)	(19 629)	(34 069)	60 617

### c.Supporting Details to Budgeted Financial Position

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

		2018/19	2019/20	2020/21		Current Ye	ear 2021/22		2022/23 Mec	lium Term Reve Framewor	nue & Expenditure k
Description	Ref	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											
Consumer debtors											
Consumer debtors		-	-	859 549	303 299	303 299	303 299	1 028 354	484 157	506 860	533 277
Less: Provision for debt impairment		-	-	(585 410)	_	_	_	(582 332)	_	_	_
Total Consumer debtors	2	-	-	274 139	303 299	303 299	303 299	446 022	484 157	506 860	533 277
Debt impairment provision											
Balance at the beginning of the year		-	-	(555 157)	-	-	-	(555 157)	-	-	-
Contributions to the provision		-	-	(30 253)	-	-	-	(30 253)	-	-	-
Bad debts written off		-	-	-	-	-	-	3 078	-	-	-
Balance at end of year		-	-	(585 410)	-	-	-	(582 332)	-	-	-
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	68	71	75
Issues	7	-	-	-	-	-	-	-	(68)	(71)	(75)
Opening Balance		-	-	(12 277)	6 991	21 631	21 631	(12 277)	-	-	-
Acquisitions		-	-	(3 383)	-	-	-	(3 383)	1 858	1 940	2 027
Issues	7	-	-	-	(6 722)	(22 808)	(22 808)	6 675	(1 858)	(1 940)	(2 027)

	1	1		1						1	
Adjustments	8	-	-	(17)	-	-	-	(17)	-	-	-
Write-offs	9	-	-	(646)	-	-	-	(646)	_	-	_
Closing balance - Consumables Standard Rated		-	-	(16 324)	269	(1 176)	(1 176)	(9 649)	-	-	-
Zero Rated											
Materials and Supplies											
Opening Balance		-	-	-	-	-	-	-	21 631	22 583	23 599
Acquisitions		-	-	37 955	16 950	16 950	16 950	45 231	24 414	25 285	26 198
Issues	7	-	-	-	(1 238)	-	-	-	(24 414)	(25 285)	(26 198)
Closing balance - Materials and Supplies		-	-	37 955	15 712	16 950	16 950	45 231	21 631	22 583	23 599
Closing Balance - Land		-	-	-	_	_	_	-	-	-	-
Closing Balance - Inventory & Consumables		-	-	21 631	15 981	15 774	15 774	35 582	21 631	22 583	23 599
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		-	-	1 508 725	2 022 288	2 024 914	2 024 914	1 525 331	1 884 479	1 965 385	2 015 373
Leases recognised as PPE	3	-	-	6	-	-	-	6	-	-	-
Less: Accumulated depreciation		_	-	757 322	1 142 556	1 142 556	1 142 556	(757 322)	967 994	1 010 586	1 056 062
Total Property, plant and equipment (PPE)	2	-	-	751 409	879 732	882 358	882 358	2 282 659	916 484	954 799	959 310
LIABILITIES Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	42 667	20 400	20 400	20 400	(83 467)	20 400	20 400	20 400
Current portion of long-term liabilities		-	-	172	-	-	-	(172)	172	180	188
Total Current liabilities - Borrowing		-	-	42 840	20 400	20 400	20 400	(83 640)	20 572	20 580	20 588
Trade and other payables											
Trade Payables	5			546 291	173 610	363 880	363 880	(707 913)	433 568	456 190	478 177

		-	-								
Other creditors		-	_	_	-	-	-	-	(1 091)	(1 139)	(1 190)
Unspent conditional transfers		-	-	1 143	-	(1 143)	(1 143)	(33 403)	-	-	-
VAT		_	_	25 345	24 027	24 027	24 027	(56 292)	_	_	-
Total Trade and other payables	2	-	-	572 779	197 637	386 763	386 763	(797 609)	432 477	455 051	476 987
Non current liabilities - Borrowing											
Borrowing	4	-	-	46 090	260 695	260 695	260 695	(5 290)	74 535	77 815	81 317
Finance leases (including PPP asset element)		_	_	-	-	-	-	-	-	_	-
Total Non current liabilities - Borrowing		-	-	46 090	260 695	260 695	260 695	(5 290)	74 535	77 815	81 317
Provisions - non-current											
Retirement benefits		_	_	48 607	-	-	-	(48 607)	48 607	50 745	53 029
Refuse landfill site rehabilitation		-	-	92 642	103 472	103 472	103 472	(92 642)	93 172	97 272	101 649
Other		_	_	-	-	-	-	-	-	_	-
Total Provisions - non-current		-	-	141 249	103 472	103 472	103 472	(141 249)	141 779	148 018	154 678
CHANGES IN NET ASSETS Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	1 242 200	1 197 214	1 197 214	-	1 054 655	1 100 747	1 152 364
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	1 242 200	1 197 214	1 197 214	-	1 054 655	1 100 747	1 152 364
Surplus/(Deficit)		-	-	194 294	23 186	16 880	16 880	128 689	58 617	60 955	67 981
Transfers to/from Reserves		-	-	-	(172 068)	(175 882)	(175 882)	-	-	-	-
Depreciation offsets	<u> </u>	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	356 554	_	_	_	(356 453)	_	_	_
Accumulated Surplus/(Deficit)	1	-	-	550 847	1 093 318	1 038 211	1 038 211	(227 765)	1 113 272	1 161 702	1 220 345

Reserves	-										
Revaluation		-	-	38 072	_	_	_	(38 072)	38 072	39 748	41 536
Total Reserves	2	-	-	38 072	-	-	-	(38 072)	38 072	39 748	41 536
TOTAL COMMUNITY WEALTH/EQUITY	2	-	_	588 920	1 093 318	1 038 211	1 038 211	(265 837)	1 151 344	1 201 449	1 261 881

## 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	Cı	urrent 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		
Operating transfers and grants:	1,3											
National Government:												
Balance unspent at beginning of the year												
Current year receipts					180 106	178 963	178 963	195 948	212 764	226 773		
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	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts					52 001	52 001	52 001	42 377	43 797	44 620
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	C	Current Year 2021	/22	2022/23 Medi	Medium Term Revenue & Expendit Framework		
R thousand	1	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	
Capital expenditure on new assets by Asset Class/Sub-class											
- Infrastructure		-	-	31 241	20 000	20 000	20 000	18 000	22 500	7 313	
Roads Infrastructure		-	-	31 241	_	-	-	-	-	-	
Roads		-	-	31 241	-	-	_	-	-	-	
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	
MV Networks		-	-	-	3 800	3 800	3 800	8 000	8 000	7 313	
LV Networks		-	-	-	16 200	16 200	16 200	-	-	-	
Community Assets		-	-	-	1 500	1 500	1 500	820	-	-	
Community Facilities		_	-	-	1 500	1 500	1 500	_	-	-	
Libraries		-	-	-	-	-	_	-	-	-	
Cemeteries/Crematoria		-	-	_	1 500	1 500	1 500	-	-	-	
Police		-	-	_	-	-	_	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	820	-	-	
Indoor Facilities		-	-	-	-	-	-	820	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	1 500	-	-	
Furniture and Office Equipment		_	-	-	-	-	-	1 500	-	-	
Total Capital Expenditure on new assets	1	-	-	31 241	21 500	21 500	21 500	20 320	22 500	7 313	

### 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: