

BA-PHALABORWA MUNICIPALITY



“Home of Marula and Wildlife Tourism”

**TABLED BUDGET
2023/24 MTREF**

Vision

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



Mission

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

Values

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

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ABBREVIATIONS/ACCRONYMS

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

PART ONE

TABLED BUDGET

1. MAYOR'S REPORT

BA- PHALABORWA LOCAL MUNICIPALITY'S BUDGET SPEECH FOR 2023/24

Delivered by Mayor, Cllr. MM. Malatji

On Thursday, 30th MARCH 2023

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 Councilors
Community at large
Distinguished Guests
Members of the Media
Ladies and Gentlemen,

Good Morning/ Afternoon

It is in terms of MFMA Sec 16 that;

(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, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past.

Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. There is a need for us to continuously focus on collecting revenues owed to the municipality and also eliminate wasteful and non-core spending.

Ba-Phalaborwa Municipality must ensure that basic services are rendered, maintain our assets and a clean environment.

Furthermore, there must be continuous communication with our community and other stakeholders to strengthen awareness and participation and to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in increased revenue collection and employment.

Honourable Speaker,As we are also experiencing liquidity challenges as an institution. As leadership,we therefore need to continue doing the following:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

The municipality must continue with the implementation of revenue enhancement strategy, financial recovery plan and cost containment as approved by council in order to deal with unfunded budget issues facing our municipality.

The focus of this draft budget will be directed to the key areas in line with our promises to improve the lives of our people. Ensuring good governance in the municipality and ensuring the effective use of public funds and enhance accountability.

Honourable Speaker,the 2023/24 total projected revenue is estimated at **R730,1** million. The amount includes own generated revenue which totals to **R466** million for all municipal service charges and the total transfers and subsidies amounts to **R264 million** as per Division Of Revenue Act.

Total expenditure budget for 2023/24 amounts to **R766.1 million**. This total budget comprises of operational expenditure budget of **R709.5** million and capital budget of **R56.5** million.

- The budgeted allocation for employee related costs for the 2023/24 financial year amounts to **R199,8 million** which equals 28.2 per cent 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 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 2023/24 financial year the remuneration of councilors will amount to **R20,1 million**.
- 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 amount to **R45 million** which equals to 6.4% per cent of the operating expenditure
- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total **R79,2 million** for the 2023/24 financial and equates to 11,2% per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has been taken into account.
- Bulk purchases are directly informed by the purchase of electricity from Eskom. The budgeted amount will be **R139.4 million** and are equals to 19.7% of the total operating expenditure. The annual price increases have been factored into the budget appropriations as per NERSA approval.
- The Interest (finance charges) for 2023/24 financial year is estimated at R19.4 million which constitute 2.7 per cent of the total operating expenditure.
- Contracted services for 2023/24 financial year amounts to R83.1 million and equals to 11.7% of the total operating expenditure budget.

- Operational costs comprises of various line items relating to the daily operations of the municipality, for 2023/24 financial year is estimated at **R96.6** million which equates to 13.6% of total operational budget.
- Honourable Speaker, the total capital budget for 2023/24 financial year will be **R64.7 million**, **R8,1** million will be funded from internally generated revenue, while the **R56.5 million** will be funded from Grants as per the Division Of Revenue Act.

Tariffs

- Honourable Speaker, it is envisaged that the proposed tariffs will allow the municipality to generate revenue to sustain the municipal operations. The 2023/24 tariffs have been reviewed in line with the CPI as guided by National Treasury circulars.
- 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

In conclusion, Honorable Speaker, I reiterate my willingness to work together with all political parties, stakeholders and communities to find workable solutions in a range of diverse challenges facing the municipality. I again stand grateful for the thrust bestowed in us by the communities to lead this council. We have a duty and responsibility to ensure that we stand firm and remain in the centre of our work throughout our term of office and we dare not to disappoint them.

I thank you.

2. **ANNUAL BUDGET RESOLUTIONS**

The Council of Ba-Phalaborwa Local Municipality in its seating on the 30th of March 2023 resolved as follows with regard to the annual Budget for 2023/24 Medium-Term Revenue and Expenditure Framework:

2.1. **ANNUAL BUDGET FOR 2023/24 MTREF**

Council resolved that the annual budget and MTREF and its supporting tables of the Ba-Phalaborwa municipality for the financial year 2023/24; 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 2023/24 MTREF

That the Annual budget of Ba-Phalaborwa municipality for the financial year 2023/24; and indicative figures for the two projected outer years 2024/25 and 2025/26 be approved as set-out in the following supporting tables:

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

Table MBRR SA29	Budgeted monthly capital expenditure (functional classification)
Table MBRR SA30	Budgeted monthly cash flow
Table MBRR SA33	Contract having future budgetary implications
Table MBRR SA34	Capital expenditure by asset classification
Table MBRR SA35	Future financial implications of the capital budget
Table MBRR SA36	Detailed capital budget
Table MBRR SA37	Detailed capital projects delayed from previous financial
Table MBRR SA38	Consolidated detailed operational projects

2.3. Property Rates and other municipal tax

Council resolves that property rates and other municipal tax as reflected on Tariff Schedule are imposed for the budget year 2023/24

2.4. Tariffs and charges

Council resolves that the tariffs and charges reflected on Tariff Schedule are approved for 2023/24 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 2023/24 financial year

2.7. Indigent Policies

Council resolves that the Indigent Household Consumers Subsidy Policy be approved for 2023/24 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 2023/24 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 2023/24 Annual budget related policies be approved:

1. Property Rates Policy
2. Tariff Policy
3. Credit Control Policy
4. Debt Collection Policy
5. Indigent Household Consumer Subsidy policy
6. Supply chain management policy
7. Virement policy
8. Budget policy
9. Petty Cash policy
10. Asset Management Policy

11. Bad Debts Write Off
12. Deposit Policy
13. Cash management and Investment Policy
14. Fleet management Policy
15. Electricity by-laws
16. Electricity supply by-laws
17. Subsistence and travelling policy
18. Customer care Policy and Service Standards
19. Inventory Management Policy
20. Model SCM Policy for Infrastructure Procurement and Delivery Management
21. Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy

CLLR NO. MABUNDA

SPEAKER OF BA-PHALABORWA LOCAL

MUNICIPALITY COUNCIL

1. EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

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

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

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

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

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

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

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Cost containment circular 82 was considered in the preparation of

budget. Key areas where savings were realized were on telephone and internet usage, printing, workshops, travelling , accommodation, and catering. The economy is still volatile and the South African economy is having a slow growth.

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

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

National Treasury's MFMA Circular No. 64, 66 ,67,70, 72, 74 and 75,80,81,82,82,84,85,86,89,91 94,98 and 99-123 were used to guide the compilation of the budget 2023/24 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 2023/24 - 2025/26 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			2023/24 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Own Funding revenue	412 668 511	405 641 309	466 082 671	488 920 724	511 899 997
Transfers recognised - Operational	195 948 300	195 030 300	207 443 050	220 567 500	216 514 000
Transfers recognised - Capital	42 376 700	42 376 700	56 586 000	49 297 000	51 404 000
Total Revenue	650 993 511	643 048 309	730 111 721	758 785 224	779 817 997

The total projected revenue for budget year 2023/24 is R730,1 million. The budgeted financing activities breakdown are as follows:

- Own generated revenue amount to **R466 million.**
- Operational transfers grants as per Dora is **R207,4 million**
- And capital transfers grants of **R56,5 million**

Operational Budget

Description	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure									
Employee related costs	143 244	165 677	185 597	185 597	185 597	110 776	199 891	209 714	219 606
Remuneration of councillors	15 304	17 262	19 089	19 089	19 089	12 213	20 101	21 086	22 077
Bulk purchases - electricity	86 758	101 086	115 559	115 559	115 559	73 791	139 479	159 983	188 300
Inventory consumed	-	(8 772)	(26 272)	(25 285)	(25 285)	(17 273)	25 500	26 749	28 006
Debt impairment	39 994	-	42 275	42 275	42 275	-	45 019	47 225	49 445
Depreciation and amortisation	84 208	86 780	75 295	75 295	75 295	65 549	79 285	83 170	77 079
Interest	18 641	18 266	2 500	18 500	18 500	3	19 481	20 435	21 395
Contracted services	33 679	71 025	76 034	65 492	65 492	40 875	83 158	71 876	74 909
Transfers and subsidies	-	-	1 091	591	591	125	1 020	1 070	1 120
Irrecoverable debts written off	-	136 917	-	-	-	-	-	-	-
Operational costs	55 457	69 789	83 251	81 604	81 604	44 841	96 611	100 212	95 741
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	663	595	-	-	-	-	-	-	-
Total Expenditure	477 948	658 627	574 418	578 716	578 716	330 900	709 545	741 520	777 678

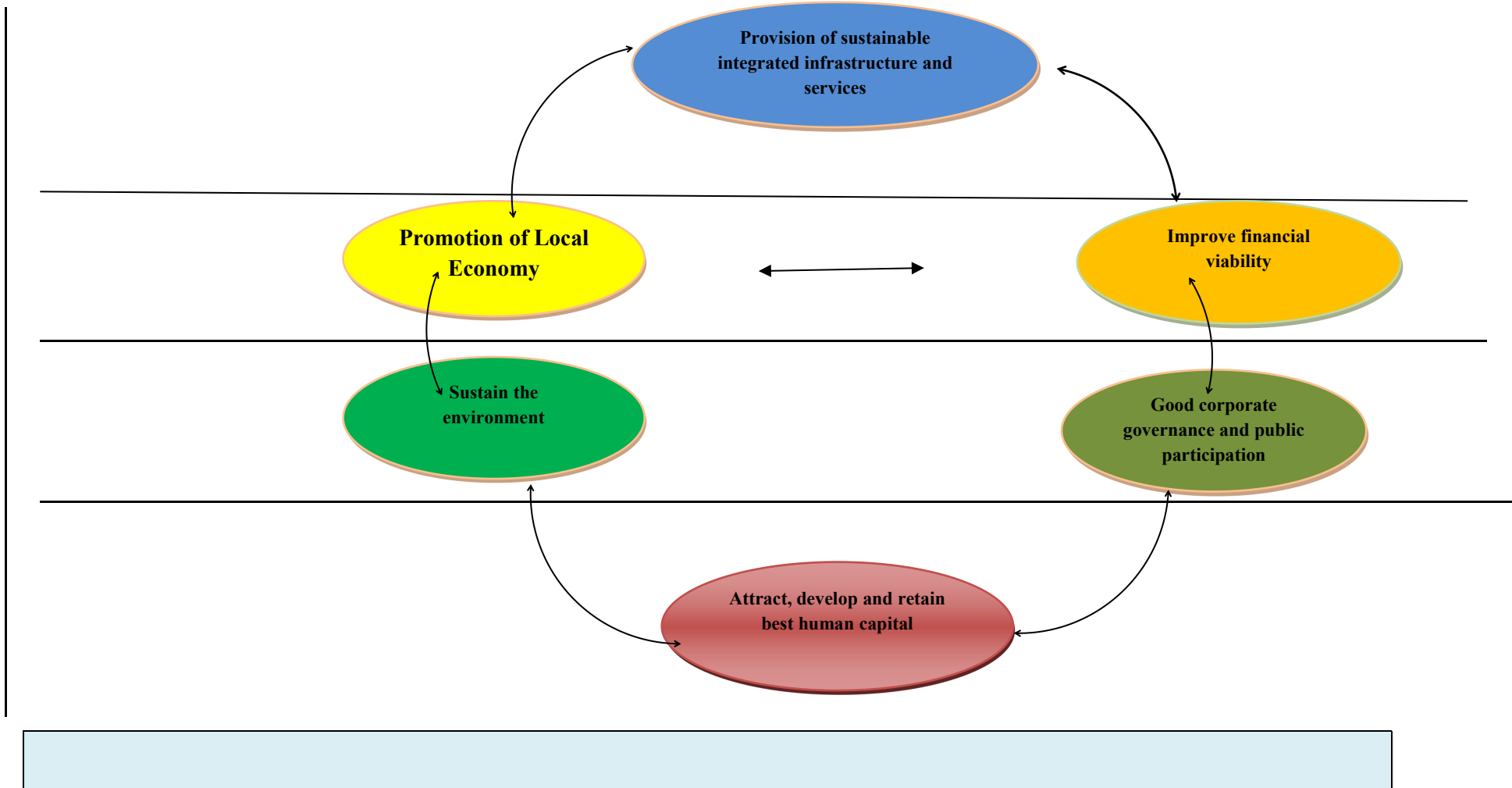
Total expenditure for the 2023/24 financial year amount to **R709.5 million**.

Capital Budget

Description	Original Budget	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Municipal Infrastructure Grants	34 377 000	34 377 000	35 792 000	37 297 000	38 866 000
Intrgrated National Electricity Programme	8 000 000	8 000 000	20 794 000	12 000 000	12 538 000
Internally Funded Projects	2 500 000	2 500 000	8 180 000	5 680 000	5 680 000
TOTAL	44 877 000	44 877 000	64 766 000	54 977 000	57 084 000

The total capital budget amounts to R64,8 million for 2023/24 financial year.

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



2. ANNUAL BUDGET TABLES

2.1. BUDGET SUMMARY

Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates	–	91,294	146,301	125,358	150,164	150,164	150,164	184,556	193,599	202,698
Service charges	–	121,622	131,119	187,273	172,273	172,273	172,273	193,531	203,014	212,556
Investment revenue	–	2,718	2,434	2,481	2,481	2,481	2,384	2,613	2,741	2,870
Transfer and subsidies - Operational	–	205,154	182,025	195,948	195,030	195,030	78,261	207,443	220,568	216,514
Other own revenue	–	206,134	96,227	97,556	80,723	80,723	46,277	85,383	89,567	93,776
Total Revenue (excluding capital transfers and contributions)	–	626,923	558,106	608,617	600,672	600,672	449,359	673,526	709,488	728,414
Employee costs	–	143,244	165,677	185,597	185,597	185,597	110,776	199,891	209,714	219,606
Remuneration of councillors	–	15,304	17,262	19,089	19,089	19,089	12,213	20,101	21,086	22,077
Depreciation and amortisation	–	84,208	86,780	75,295	75,295	75,295	65,549	79,285	83,170	77,079
Finance charges	–	18,641	18,266	2,500	18,500	18,500	3	19,481	20,435	21,395
Inventory consumed and bulk purchases	–	86,758	92,315	89,286	90,273	90,273	56,518	164,979	186,732	216,305
Transfers and subsidies	–	–	–	1,091	591	591	125	1,020	1,070	1,120
Other expenditure	–	129,793	278,326	201,560	189,371	189,371	85,716	224,788	219,313	220,095
Total Expenditure	–	477,948	658,627	574,418	578,716	578,716	330,900	709,545	741,520	777,678
Surplus/(Deficit)	–	148,975	(100,520)	34,199	21,955	21,955	118,459	(36,019)	(32,031)	(49,264)
Transfers and subsidies - capital (monetary allocations)	–	49,099	47,368	42,377	42,377	42,377	20,564	56,586	49,297	51,404
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140
Capital expenditure & funds sources										
Capital expenditure	–	–	89,560	44,877	44,877	44,877	110,166	64,766	57,977	63,984
Transfers recognised - capital	46	–	46	42,377	42,377	42,377	20,538	56,586	49,297	51,404

Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49,052	-	49,052	2,500	2,500	2,500	49,165	8,180	8,680	5,680
Total sources of capital funds	49,098	-	49,098	44,877	44,877	44,877	69,703	64,766	57,977	57,084
Financial position										
Total current assets	24	2,361,245	3,680,250	4,097,405	5,068,180	5,068,180	4,963,718	3,711,890	5,289,381	5,344,625
Total non current assets	-	2,782,685	2,933,741	3,248,907	3,048,269	3,048,269	3,019,774	1,274,758	57,977	63,984
Total current liabilities	24	1,448,717	1,743,590	(193,972)	(2,050,500)	(2,050,500)	1,957,496	(2,077,251)	(242,551)	(167,573)
Total non current liabilities	-	48,607	53,631	(48,607)	(53,631)	(53,631)	53,631	-	-	-
Community wealth/Equity	-	685,118	602,036	(1,446,086)	(628,664)	(628,664)	596,198	-	-	-
Cash flows										
Net cash from (used) operating	-	2	138,181	60,783	69,622	69,622	866,127	(130,935)	(155,480)	(209,029)
Net cash from (used) investing	-	-	-	44,877	51,609	51,609	17,260	(56,586)	(49,297)	(51,404)
Net cash from (used) financing	-	-	-	(20,400)	(20,400)	(20,400)	13,600	(20,400)	(20,400)	(20,400)
Cash/cash equivalents at the year end	-	69,322	207,501	9,523	39,924	39,924	966,307	(207,921)	(433,098)	(713,931)
Cash backing/surplus reconciliation										
Cash and investments available	-	3,632,754	3,839,584	3,304,786	4,033,296	4,033,296	3,974,621	1,365,471	688,970	699,203
Application of cash and investments	24	1,385,003	1,493,283	(1,171,620)	(2,782,191)	(2,782,191)	799,814	(2,674,874)	(1,065,209)	(967,084)
Balance - surplus (shortfall)	(24)	2,247,751	2,346,300	4,476,406	6,815,487	6,815,487	3,174,807	4,040,345	1,754,179	1,666,287
Asset management										
Asset register summary (WDV)	-	1,173,063	1,182,496	1,312,918	1,098,839	1,098,839	1,264,758	57,977	63,984	-
Depreciation	-	74,024	86,787	75,295	75,295	75,295	79,285	83,170	77,079	-
Renewal and Upgrading of Existing Assets	-	-	245	23,557	23,557	23,557	31,472	24,196	14,180	-
Repairs and Maintenance	-	-	9,425	11,607	15,947	15,947	23,884	14,669	15,359	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	(14,133)	14,562	13,525	13,525	15,927	16,707	17,492	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

NOTES

- Total Revenue excluding capital transfers and contributions is estimated at R673.5 million for 2023/24 financial year , R709.5 million and R728,4 million for the year 2024/25 and 2025/26 respectively.
- Total Expenditure is estimated at R766.1 million for 2023/24 financial year.
- Total Capital budget for the financial year 2023/24 is estimated to be R64,7 million, which comprises of R56,5 million from Capital transfers Grants and R8,1 million funded internally.

2.2. BUDGETED FINANCIAL PERFORMANCE

Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	371,446	401,534	401,534	447,125	475,245	485,788
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	371,446	401,534	401,534	447,125	475,245	485,788
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	29,016	5,982	5,982	6,299	6,608	6,919
Community and social services		-	-	-	180	180	180	190	199	209
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	28,836	5,802	5,802	6,109	6,409	6,710
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	39,016	39,016	39,016	40,878	41,077	42,814
Planning and development		-	-	-	290	290	290	306	321	336
Road transport		-	-	-	38,726	38,726	38,726	40,572	40,756	42,478
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	211,515	196,515	196,515	235,810	235,856	244,297
Energy sources		-	-	-	180,352	165,352	165,352	202,995	201,433	208,257
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	31,163	31,163	31,163	32,815	34,423	36,041
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	650,994	643,048	643,048	730,112	758,785	779,818
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	261,808	289,807	289,807	308,603	322,214	330,313
Executive and council		-	-	-	43,954	44,842	44,842	49,121	51,528	53,950
Finance and administration		-	-	-	190,199	216,941	216,941	230,397	240,534	246,140
Internal audit		-	-	-	27,655	28,025	28,025	29,085	30,152	30,224
<i>Community and public safety</i>		-	-	-	75,166	55,651	55,651	61,316	64,320	67,343

Community and social services		-	-	-	23,330	17,303	17,303	19,757	20,725	21,699
Sport and recreation		-	-	-	4,238	3,258	3,258	4,576	4,800	5,025
Public safety		-	-	-	33,829	20,768	20,768	21,889	22,962	24,041
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	13,769	14,322	14,322	15,095	15,834	16,578
Economic and environmental services		-	-	-	123,352	111,280	111,280	130,265	136,068	132,517
Planning and development		-	-	-	22,113	21,920	21,920	32,893	33,903	35,531
Road transport		-	-	-	101,239	89,360	89,360	97,372	102,164	96,986
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	166,705	173,293	173,293	209,361	218,918	247,504
Energy sources		-	-	-	161,359	167,747	167,747	203,171	212,424	240,706
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	970	970	1,021	1,071	1,121
Waste management		-	-	-	5,347	4,577	4,577	5,169	5,422	5,677
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	-	-	627,031	630,031	630,031	709,545	741,520	777,678
Surplus/(Deficit) for the year		-	-	-	23,962	13,017	13,017	20,567	17,266	2,140

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 R730.1 million for the financial year 2023/24 and total operating expenditure by functional Classification is estimated at R709.5 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

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	448,862	289,299	320,428	357,977	357,977	401,258	427,131	435,413
Vote 3 - Corporate Services		-	378	246	209	209	209	220	231	242
Vote 4 - Community and Social Services		-	15,417	39,651	30,287	7,253	7,253	7,638	8,012	8,389
Vote 5 - Planning and Development Services		-	420	440	290	290	290	306	321	336
Vote 6 - Technical Services		-	186,781	197,725	248,970	233,970	233,970	275,043	275,208	285,305
Total Revenue by Vote	2	-	651,858	527,360	600,185	599,699	599,699	684,465	710,902	729,684
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		-	69,567	54,525	78,940	76,460	76,460	81,992	85,652	88,332
Vote 2 - Budget and Treasury Office		-	142,657	234,111	106,271	125,467	125,467	131,733	137,034	140,474
Vote 3 - Corporate Services		-	119,670	57,853	80,282	88,531	88,531	95,566	100,250	102,263
Vote 4 - Community and Social Services		-	14,047	149,232	83,166	71,492	71,492	78,233	82,067	85,924
Vote 5 - Planning and Development Services		-	21,755	13,870	19,872	19,288	19,288	30,119	30,994	32,485
Vote 6 - Technical Services		-	126,719	195,888	254,854	245,849	245,849	288,804	302,273	324,798
Total Expenditure by Vote	2	-	494,414	705,480	623,384	627,089	627,089	706,446	738,269	774,275
Surplus/(Deficit) for the year	2	-	157,444	(178,120)	(23,200)	(27,389)	(27,389)	(21,981)	(27,367)	(44,591)

- 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 R684,4 million for the year 2023/24 and total Expenditure by Vote is estimated to be R706.4 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

Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	105,590	113,307	167,547	152,547	152,547	152,547	172,760	181,225	189,742
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	16,032	17,812	19,726	19,726	19,726	19,726	20,772	21,789	22,813
Sale of Goods and Rendering of Services		-	691	887	706	706	706	442	743	780	816
Agency services		-	9,051	21,601	6,200	6,200	6,200	-	6,529	6,849	7,170
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	25,003	11,337	16,264	16,264	16,264	7,348	17,508	18,365	19,229
Interest earned from Current and Non Current Assets		-	2,718	2,434	2,481	2,481	2,481	2,384	2,613	2,741	2,870
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	5	205	209	209	209	270	220	231	242
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	938	9,790	7,371	7,371	7,371	615	7,762	8,142	8,525
Non-Exchange Revenue											
Property rates	2	-	91,294	146,301	125,358	150,164	150,164	150,164	184,556	193,599	202,698
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	301	598	1,295	1,295	1,295	43	1,363	1,430	1,497
Licences or permits		-	5,690	20,358	22,636	5,802	5,802	8,500	6,109	6,409	6,710
Transfer and subsidies - Operational		-	205,154	182,025	195,948	195,030	195,030	78,261	207,443	220,568	216,514
Interest		-	19,818	31,450	42,877	42,877	42,877	29,058	45,149	47,362	49,587
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-

Gains on disposal of Assets		-	144,637	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		-	626,923	558,106	608,617	600,672	600,672	449,359	673,526	709,488	728,414
Expenditure											
Employee related costs	2	-	143,244	165,677	185,597	185,597	185,597	110,776	199,891	209,714	219,606
Remuneration of councillors		-	15,304	17,262	19,089	19,089	19,089	12,213	20,101	21,086	22,077
Bulk purchases - electricity	2	-	86,758	101,086	115,559	115,559	115,559	73,791	139,479	159,983	188,300
Inventory consumed	8	-	-	(8,772)	(26,272)	(25,285)	(25,285)	(17,273)	25,500	26,749	28,006
Debt impairment	3	-	39,994	-	42,275	42,275	42,275	-	45,019	47,225	49,445
Depreciation and amortisation		-	84,208	86,780	75,295	75,295	75,295	65,549	79,285	83,170	77,079
Interest		-	18,641	18,266	2,500	18,500	18,500	3	19,481	20,435	21,395
Contracted services		-	33,679	71,025	76,034	65,492	65,492	40,875	83,158	71,876	74,909
Transfers and subsidies		-	-	-	1,091	591	591	125	1,020	1,070	1,120
Irrecoverable debts written off		-	-	136,917	-	-	-	-	-	-	-
Operational costs		-	55,457	69,789	83,251	81,604	81,604	44,841	96,611	100,212	95,741
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	663	595	-	-	-	-	-	-	-
Total Expenditure		-	477,948	658,627	574,418	578,716	578,716	330,900	709,545	741,520	777,678
Surplus/(Deficit)		-	148,975	(100,520)	34,199	21,955	21,955	118,459	(36,019)	(32,031)	(49,264)
Transfers and subsidies - capital (monetary allocations)	6	-	49,099	47,368	42,377	42,377	42,377	20,564	56,586	49,297	51,404
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
		-	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140
Surplus/(Deficit) after capital transfers & contributions											
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	-	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140

Notes

- Total Revenue (excluding capital transfers and contributions) is R673.5 million for 2023/24 financial year and increases to R709.4 million for 2024/25 financial year and R728.4 million for 2025/26 financial year.
- Revenue to be generated from property rate is estimated at R184.5 million in 2023/24 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 R172.8 million which is in line with NERSA regulated tariff increase.
- Transfers recognised - operating grants includes the local government equitable share which shows an increase for the two outer years.
- Total operational expenditure is estimated to be R709.5 million for 2023/24.
- The employees related cost is estimated to be R199.9 million
- The Remuneration of Councillors is projected at R20.1 million and of which the municipality considered the Minister of COGSTA Determination of Upper Limits.
- The depreciation and amortisation has been estimated at R79.3 million of which the Asset Register has been considered.

2.5. BUDGETED CAPITAL EXPENDITURE BY VOTE

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
<u>Multi-year expenditure to be appropriated</u>	2										
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure to be appropriated</u>	2										
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	41,744	-	-	-	41,744	-	-	6,900
Vote 3 - Corporate Services		-	-	-	1,500	1,500	1,500	113	1,500	-	-
Vote 4 - Community and Social Services		-	-	47,771	1,000	1,000	1,000	47,771	11,000	-	-
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	46	42,377	42,377	42,377	20,708	52,266	54,977	57,078
Capital single-year expenditure sub-total		-	-	89,560	44,877	44,877	44,877	110,335	64,766	54,977	63,978
Total Capital Expenditure - Vote		-	-	89,560	44,877	44,877	44,877	110,335	64,766	54,977	63,978
Capital Expenditure - Functional											
<i>Governance and administration</i>		-	-	41,744	1,500	1,500	1,500	1,500	1,500	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	41,744	1,500	1,500	1,500	1,500	1,500	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	115	6,177	6,177	6,177	6,177	16,000	10,888	-
Community and social services		-	-	-	-	-	-	-	1,000	-	-
Sport and recreation		-	-	115	6,177	6,177	6,177	6,177	15,000	10,888	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-

Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	130	28,200	28,200	28,200	28,200	26,472	32,089	44,540
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	130	28,200	28,200	28,200	28,200	26,472	32,089	44,540
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	47,571	9,000	9,000	9,000	9,000	20,794	12,000	12,538
Energy sources		-	-	(200)	8,000	8,000	8,000	8,000	20,794	12,000	12,538
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	47,771	1,000	1,000	1,000	1,000	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	89,560	44,877	44,877	44,877	44,877	64,766	54,977	57,078
Funded by:											
National Government		-	-	40,508	42,377	42,377	42,377	42,377	56,586	49,297	51,398
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	40,508	42,377	42,377	42,377	42,377	56,586	49,297	51,398
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	49,052	2,500	2,500	2,500	2,500	8,180	5,680	5,680
Total Capital Funding	7	-	-	89,560	44,877	44,877	44,877	44,877	64,766	54,977	57,078

- The Capital Projects amount to R64,8 million which are appropriated per department in the municipality.

2.6. BUDGETED FINANCIAL POSITION

LIM334 Ba-Phalaborwa - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		–	69,325	73,321	71,243	58,521	58,521	58,521	59,404	53,722	14,154
Trade and other receivables from exchange transactions	1	–	1,297,382	1,368,805	380,069	1,587,153	1,587,153	1,587,153	1,403,028	1,481,644	1,551,282
Receivables from non-exchange transactions	1	–	307,099	349,246	83,081	199,561	199,561	199,561	269,791	283,160	328,895
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	–	21,631	21,631	20,610	20,610	20,610	21,635	24,877	28,276
VAT		–	26,034	25,855	4,043	41,155	41,155	41,155	36,533	38,324	40,125
Other current assets		24	(129,129)	(71,017)	–	–	–	–	–	–	–
Total current assets		24	1,570,710	1,767,841	560,069	1,907,001	1,907,001	1,907,001	1,790,392	1,881,727	1,962,732
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	394,701	414,578,947.00	394,701	414,579	414,579	414,579	414,579	434,893	455,333
Property, plant and equipment	3	–	751,402	708,691	917,484	673,617	673,617	663,978	771,402	760,057	767,493
Biological assets		–	142	–	142	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	121,522	121,522	317	121,522	121,522	121,522	121,522	127,477	133,468
Intangible assets		–	274	183	274	275	275	275	275	288	302
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		–	1,268,041	1,244,975	1,312,918	1,209,992	1,209,992	1,200,353	1,307,778	1,322,715	1,356,595
TOTAL ASSETS		24	2,838,751	3,012,816	1,872,987	3,116,993	3,116,993	3,107,354	3,098,170	3,204,442	3,319,327
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	14,395	16,382	(172)	–	–	–	–	–	–

Consumer deposits		-	4,313	4,627	(4,276)	(4,627)	(4,627)	(4,627)	-	-	-
Trade and other payables from exchange transactions	4	24	1,385,003	1,715,588	(185,137)	(1,953,554)	(1,953,554)	(1,953,554)	(1,679,685)	(1,761,989)	(1,844,803)
Trade and other payables from non-exchange transactions	5	-	1,143	(70,597)	-	-	-	-	-	-	-
Provision		-	20,230	18,557	(2,781)	-	-	-	(18,557)	(19,467)	(20,421)
VAT		-	21,990	56,720	-	(90,007)	(90,007)	(90,007)	(29,063)	(30,487)	(31,920)
Other current liabilities		-	1,643	2,312	(1,643)	(2,312)	(2,312)	(2,312)	-	-	-
Total current liabilities		24	1,448,717	1,743,590	(194,010)	(2,050,500)	(2,050,500)	(2,050,500)	(1,727,305)	(1,811,943)	(1,897,143)
Non current liabilities											
Financial liabilities	6	-	74,535	61,031	(74,535)	(61,031)	(61,031)	(61,031)	(61,031)	(64,022)	(67,031)
Provision	7	-	141,779	156,824	(141,779)	(156,824)	(156,824)	(156,824)	(103,193)	(108,250)	(113,554)
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	48,607	53,631	(48,607)	(53,631)	(53,631)	(53,631)	-	-	-
Total non current liabilities		-	48,607	53,631	(48,607)	(53,631)	(53,631)	(53,631)	-	-	-
TOTAL LIABILITIES		24	1,497,324	1,797,220	(242,616)	(2,104,131)	(2,104,131)	(2,104,131)	(1,727,305)	(1,811,943)	(1,897,143)
NET ASSETS		-	(4,336,075)	(4,810,036)	(1,630,370)	(1,012,862)	(1,012,862)	(1,003,223)	(1,370,865)	(1,392,499)	(1,422,184)
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	-	(4,374,148)	(4,848,109)	(1,592,298)	(1,012,862)	(1,012,862)	(1,003,223)	(1,370,865)	(1,392,499)	(1,422,184)
Reserves and funds	9	-	38,072	38,072	(38,072)	-	-	-	-	-	-
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	-	(4,336,075)	(4,810,036)	(1,630,370)	(1,012,862)	(1,012,862)	(1,003,223)	(1,370,865)	(1,392,499)	(1,422,184)

2.7. BUDGETED CASH FLOWS

LIM334 Ba-Phalaborwa - Table A7
Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	87,595	114,977	114,977	58,666	128,521	134,818	141,155
Service charges		-	-	-	209,931	111,978	111,978	131,810	153,567	161,092	168,663
Other revenue		-	-	-	32,008	65,011	65,011	172,673	77,578	81,692	77,552
Transfers and Subsidies - Operational	1	-	-	-	194,139	195,030	195,030	141,870	207,443	220,568	216,514
Transfers and Subsidies - Capital	1	-	-	-	44,186	42,377	42,377	37,865	56,586	49,297	51,404
Interest		-	-	-	2,481	40,922	40,922	3,014	45,846	48,092	50,353
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	-	(507,057)	(498,172)	(498,172)	(319,199)	(564,010)	(605,429)	(646,330)
Finance charges		-	-	-	(2,500)	(2,500)	(2,500)	-	(19,481)	(20,435)	(21,395)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	60,783	69,622	69,622	226,700	86,049	69,695	37,915
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	(44,877)	(51,609)	(51,609)	-	(64,766)	(54,977)	(57,084)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(44,877)	(51,609)	(51,609)	-	(64,766)	(54,977)	(57,084)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-

Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing		-	-	-	(20,400)	(20,400)	(20,400)	-	(20,400)	(20,400)	(20,400)	(20,400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(20,400)	(20,400)	(20,400)	-	(20,400)	(20,400)	(20,400)	(20,400)
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	(4,494)	(2,386)	(2,386)	226,700	883	(5,682)	(39,569)	
Cash/cash equivalents at the year begin:	2	-	-	-	75,737	60,907	60,907	60,907	58,521	59,404	53,722	53,722
Cash/cash equivalents at the year end:	2	-	-	-	71,243	58,521	58,521	287,607	59,404	53,722	14,154	14,154

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 R59.4 million as at the end of the 2023/24 financial year

2.8. CASH BACKED RESERVES/ACCUMULATED SURPLUSES

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	–	–	–	71,243	58,521	58,521	287,607	59,404	53,722	14,154
Other current investments > 90 days		–	1,366,707	1,442,126	380,069	1,587,153	1,587,153	1,358,067	1,403,028	1,481,644	1,551,282
Investments - Property, plant and equipment	1	–	751,402	708,691	917,484	673,617	673,617	663,978	771,402	760,057	767,493
Cash and investments available:		–	2,118,110	2,150,817	1,368,797	2,319,291	2,319,291	2,309,651	2,233,834	2,295,424	2,332,928
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	24	1,385,003	1,715,588	(314,292)	(2,085,405)	(2,085,405)	1,717,780	(1,835,929)	(1,926,541)	(2,021,133)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		24	1,385,003	1,715,588	(314,292)	(2,085,405)	(2,085,405)	1,717,780	(1,835,929)	(1,926,541)	(2,021,133)
Surplus(shortfall)		(24)	733,107	435,229	1,683,089	4,404,695	4,404,695	591,872	4,069,763	4,221,965	4,354,061

NOTES

- As part of the budgeting and planning guidelines that informed the compilation of the 2023/24 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

Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	48,852	21,320	21,320	21,320	23,294	33,781	49,804
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	11,881	16,566
<i>Storm water Infrastructure</i>		-	-	-	10,000	10,000	10,000	-	6,900	20,700
<i>Electrical Infrastructure</i>		-	-	(200)	8,000	8,000	8,000	20,794	12,000	12,538
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	47,771	1,000	1,000	1,000	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	47,571	19,000	19,000	19,000	20,794	30,781	49,804
Community Facilities		-	-	-	-	-	-	1,000	3,000	-
Sport and Recreation Facilities		-	-	-	820	820	820	-	-	-
Community Assets		-	-	-	820	820	820	1,000	3,000	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	1,500	1,500	1,500	1,500	-	-
Machinery and Equipment		-	-	1,281	-	-	-	-	-	-

Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	245	23,557	23,557	23,557	31,472	24,196	14,180
Roads Infrastructure		-	-	130	18,200	18,200	18,200	16,472	13,308	14,180
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	130	18,200	18,200	18,200	16,472	13,308	14,180
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	115	5,357	5,357	5,357	15,000	10,888	-
Community Assets		-	-	115	5,357	5,357	5,357	15,000	10,888	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-

Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	49,098	44,877	44,877	44,877	54,766	57,977	63,984
<i>Roads Infrastructure</i>		-	-	130	18,200	18,200	18,200	16,472	25,189	30,746
<i>Storm water Infrastructure</i>		-	-	-	10,000	10,000	10,000	-	6,900	20,700
<i>Electrical Infrastructure</i>		-	-	(200)	8,000	8,000	8,000	20,794	12,000	12,538
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	47,771	1,000	1,000	1,000	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	47,701	37,200	37,200	37,200	37,266	44,089	63,984
Community Facilities		-	-	-	-	-	-	1,000	3,000	-
Sport and Recreation Facilities		-	-	115	6,177	6,177	6,177	15,000	10,888	-
Community Assets		-	-	115	6,177	6,177	6,177	16,000	13,888	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	1,500	1,500	1,500	1,500	-	-
Machinery and Equipment		-	-	1,281	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

TOTAL CAPITAL EXPENDITURE - Asset class		-	-	49,098	44,877	44,877	44,877	54,766	57,977	63,984
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	1,173,063	1,182,496	1,312,918	1,098,839	1,098,839	1,264,758	57,977	63,984
<i>Roads Infrastructure</i>		-	339,671	349,383	452,849	333,114	333,114	690,089	25,189	30,746
<i>Storm water Infrastructure</i>		-	-	(45,541)	10,000	(36,510)	(36,510)	-	6,900	20,700
<i>Electrical Infrastructure</i>		-	-	9,136	8,000	6,981	6,981	20,794	12,000	12,538
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	47,771	1,000	1,000	1,000	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	339,671	360,749	471,849	304,585	304,585	710,883	44,089	63,984
Community Assets		-	230,818	205,510	236,995	206,440	206,440	16,000	13,888	-
Heritage Assets		-	121,522	121,522	317	121,522	121,522	121,522	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Investment properties		-	394,701	414,579	394,701	414,579	414,579	414,579	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other Assets		-	11,225	(733)	132,430	(21,141)	(21,141)	-	-	-
Biological or Cultivated Assets		-	142	-	142	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Intangible Assets		-	274	183	274	275	275	275	-	-
Computer Equipment		-	-	619	-	(440)	(440)	-	-	-
Furniture and Office Equipment		-	-	(292)	1,500	776	776	1,500	-	-
Machinery and Equipment		-	-	798	-	(4,876)	(4,876)	-	-	-
Transport Assets		-	-	4,850	-	2,407	2,407	-	-	-
Land		-	74,711	74,711	74,711	74,711	74,711	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	1,173,063	1,182,496	1,312,918	1,098,839	1,098,839	1,264,758	57,977	63,984
EXPENDITURE OTHER ITEMS		-	74,024	96,212	86,902	91,242	91,242	103,169	97,840	92,438
Depreciation	7	-	74,024	86,787	75,295	75,295	75,295	79,285	83,170	77,079

Repairs and Maintenance by Asset Class	3	-	-	9,425	11,607	15,947	15,947	23,884	14,669	15,359
<i>Roads Infrastructure</i>		-	-	1,091	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	5,901	9,754	9,754	9,754	15,012	7,881	8,251
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	3,235	3,235	3,406	3,573	3,741
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	100	210	210	210	1,400	1,469	1,538
Infrastructure		-	-	7,093	9,964	13,199	13,199	19,819	12,923	13,530
Community Facilities		-	-	273	412	417	417	634	665	697
Sport and Recreation Facilities		-	-	22	8	8	8	8	8	9
Community Assets		-	-	295	420	425	425	642	674	705
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	50	61	61	61	2,400	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	50	61	61	61	2,400	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	225	1,062	2,262	2,262	155	163	171
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	1,762	101	1	1	867	910	953
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	74,024	96,212	86,902	91,242	91,242	103,169	97,840	92,438

NOTES

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2.10. BASIC SERVICE DELIVERY MEASUREMENT

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			131	127	151	151	151	151	151	151	151	151
Females aged 5 - 14			15		8	78	78	78	78	78	78	78
Males aged 5 - 14			15		7	73	73	73	73	73	73	73
Females aged 15 - 34			26		7	14	14	14	14	14	14	14
Males aged 15 - 34			24		8	23	23	23	23	23	23	23
Unemployment			36.0%	11.0%	37.4%	20	20	20	20	20	20	20
Monthly household income (no. of households)												
No income	1, 1, 2		69.9%	54,960	63,891	63,891	63,891	63,891	63,891	63,891	63,891	63,891
R1 - R1 600			5.0%	13,467	14,672	56,476	56,476	56,476	56,476	56,476	56,476	56,476
R1 601 - R3 200			5.2%	5,893	6,632	6,632	6,632	6,632	6,632	6,632	6,632	6,632
R3 201 - R6 400			3.5%	3,678	5,268	5,268	5,268	5,268	5,268	5,268	5,268	5,268
R6 401 - R12 800			1.7%	3,123	5,375	5,357	5,357	5,357	5,357	5,357	5,357	5,357
R12 801 - R25 600			0.5%	2,090	3,746	3,746	3,746	3,746	3,746	3,746	3,746	3,746
R25 601 - R51 200			0.2%	587	920	920	920	920	920	920	920	920
R52 201 - R102 400			0.1%	18	177	177	177	177	177	177	177	177
R102 401 - R204 800			-	-	64	64	64	64	64	64	64	64
R204 801 - R409 600			-	-	78	78	78	78	78	78	78	78

R409 601 - R819 200 > R819 200												
Poverty profiles (no. of households) < R2 060 per household per month Insert description	1 3 2											
Household/demographics (000) Number of people in municipal area Number of poor people in municipal area Number of households in municipal area Number of poor households in municipal area Definition of poor household (R per month)					151 64 41	151 64 41	151 64 41	151 64 41	151 64 41	151 64 41	151 64 41	
Housing statistics Formal Informal Total number of households Dwellings provided by municipality Dwellings provided by province/s Dwellings provided by private sector Total new housing dwellings	3 4 5				44,425 148	44,425 148	44,425 148	44,425 148	44,425 148	44,425 148	44,425 148	
					44,573	44,573	44,573	44,573	44,573	44,573	44,573	
					-	-	-	-	-	-	-	
Economic Inflation/inflation outlook (CPIX) Interest rate - borrowing Interest rate - investment Remuneration increases Consumption growth (electricity) Consumption growth (water)	6											
Collection rates Property tax/service charges Rental of facilities & equipment Interest - external investments	7											

Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	R e f .		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling	15	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	19
810		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	3,812
		Other water supply (at least min.service level)	413	413	413	413	413	413	413	413	413	413
		<i>Minimum Service Level and Above sub-total</i>	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259
910		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	234	234	234	234	234	234	234	234	234	234
		No water supply	2	2	2	2	2	2	2	2	2	2
		<i>Below Minimum Service Level sub-total</i>	236	236	236	236	236	236	236	236	236	236
		Total number of households	4,495	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	16,638
		Flush toilet (with septic tank)	860	860	860	860	860	860	860	860	860	860
		Chemical toilet	424	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	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	10,833

	<i>Minimum Service Level and Above sub-total</i>	35,473	35,473	35,473	35,473	35,473	35,473	35,473	35,473	35,473
	Bucket toilet	80	80	80	80	80	80	80	80	80
	Other toilet provisions (< min.service level)	864	864	864	864	864	864	864	864	864
	No toilet provisions	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698
	<i>Below Minimum Service Level sub-total</i>	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642
	Total number of households	41,115	41,115	41,115	41,115	41,115	41,115	41,115	41,115	41,115
	<u>Energy:</u>									
	Electricity (at least min.service level)	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345
	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345
	Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345	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
	<i>Minimum Service Level and Above sub-total</i>	20,066	20,066	20,066	20,066	20,066	20,066	20,066	20,066	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
	<i>Below Minimum Service Level sub-total</i>	21,050	21,050	21,050	21,050	21,050	21,050	21,050	21,050	21,050
	Total number of households	41,116	41,116	41,116	41,116	41,116	41,116	41,116	41,116	41,116

Municipal in-house services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		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
810		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
		Other water supply (at least min.service level)	413	413	413	413	413	413	413	413	413
		<i>Minimum Service Level and Above sub-total</i>	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259
910		Using public tap (< min.service level)									
		Other water supply (< min.service level)	234	234	234	234	234	234	234	234	234
		No water supply	2	2	2	2	2	2	2	2	2
		<i>Below Minimum Service Level sub-total</i>	236	236	236	236	236	236	236	236	236
		Total number of households	4,495	4,495	4,495	4,495	4,495	4,495	4,495	4,495	4,495
		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
		<i>Minimum Service Level and Above sub-total</i>	35,473	35,473	35,473	35,473	35,473	35,473	35,473	35,473	35,473
		Bucket toilet	80	80	80	80	80	80	80	80	80
		Other toilet provisions (< min.service level)	864	864	864	864	864	864	864	864	864

No toilet provisions	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698
<i>Below Minimum Service Level sub-total</i>	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642
Total number of households	41,115	41,115	41,115	41,115	41,115	41,115	41,115	41,115	41,115
<i>Energy:</i>									
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)									
<i>Minimum Service Level and Above sub-total</i>	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345
Electricity (< min.service level)									
Electricity - prepaid (< min.service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345	37,345
<i>Refuse:</i>									
Removed at least once a week	20,066	20,066	20,066	20,066	20,066	20,066	20,066	20,066	20,066
<i>Minimum Service Level and Above sub-total</i>	20,066	20,066	20,066	20,066	20,066	20,066	20,066	20,066	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
<i>Below Minimum Service Level sub-total</i>	21,050	21,050	21,050	21,050	21,050	21,050	21,050	21,050	21,050
Total number of households	41,116	41,116	41,116	41,116	41,116	41,116	41,116	41,116	41,116

PART TWO

ANNUAL BUDGET SUPPORTING INFORMATION

5.OVERVIEW OF ANNUAL BUDGET

5.1 Schedule of key deadlines relating to budget proces

1. IDP, Budget, PMS and MPAC Calendar for 2023-24

The IDP, Budget, PMS, Risk, mSCOA 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 2023/24 IDP and Budget both Mopani District Municipality and Ba-Phalaborwa Municipality.

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	IDP			
July 2022	<p>Preparatory Phase</p> <p>IDP, Budget & PMS Operational Meeting (IDP Framework & Process Plan)</p> <p>IDP, Budget & PMS Technical Meeting (IDP Framework & Process Plan)</p> <p>IDP, Budget & PMS Steering Committee Meeting (Framework & Process Plan)</p> <p>Mayor tables IDP/Budget/PMS/MPAC Framework & Process Plan in (Special Council)</p>	<p>Planning and Development</p> <p>Senior Manager Planning and Development</p> <p>Manager Strategic Planning</p>	<p>18/07/2022</p> <p>20/07/2022</p> <p>21/07/2022</p> <p>27/07/2022</p>	31 July 2022

	Budget and mSCOA
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Establish Departmental Budget Committees (include councillors & officials).	Budget and Treasury CFO Manager Budget	29/07/2022 – 05/09/2022	
	PMS			
	Compilation of 2021/2022 4 th 15/07/2022 quarterly report Conclude 2021/22 annual 29/07/2022 performance Submit final approved SDBIP to Mayor	Planning Development Senior agreements Development Strategic Planning	and Manager Planning	04/07/2022 - 01/07/2022 – and 28/07/2022
	MPAC			

	<p>MPAC Framework and Process Plan.</p> <p>Consideration of SDBIP for fourth quarter.</p> <p>Report on SCM- disciplinary matters related to MFMA</p> <p>Monthly budget statements.</p> <p>MPAC and Audit Committee Quarterly meeting/ report on functioning of AC</p> <p>Final Work Programme presented to Council.</p> <p>Irregular, Fruitless.</p> <p>Unauthorized and Wasteful</p>	<p>Office of Municipal Manager</p> <p>MPAC Researcher</p>	<p>07/07/2022</p> <p>29/07/2022</p>	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Expenditure.			
	IDP			

August 2022	Analysis Phase Data collection (ward-based planning) Data analysis and interpretation Community Satisfaction Survey	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	01/08/2022 – 31/09/2022 01/08/2022 – 31/09/2022 01/08/2022– 31/09/2022	August 2022
Budget and mSCOA				
	2022/23 internal analysis of financial and non-financial performance. Determine financial position and assess financial capacity against future strategies. mSCOA Operational Meeting mSCOA Steering Meeting	Budget and Treasury CFO Manager Budget	30/08/2022 10 /08/2022 16/08/2022	
FMS				
	2021/22 IDP implementation feedback: Fourth Quarter Mayoral Imbizo Make public the 2022/23 SDBIP Make public 2022/23 annual performance agreements and ensure that copies are	Planning and Development Senior Manager Planning and Development Manager Strategic	01/08/2022 – 31/08/2022 12/08/2022 16/08/2022	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<p>submitted to Council and MEC:CoGHSTA</p> <p>Place 2022/23 annual performance agreements on the municipal website.</p> <p>Individual performance assessments 2020/21 Annual</p>	<p>Planning</p> <p>Office of Municipal Manager (Mayoral Imbizo)</p> <p>Manager in the office of the Municipal Manager</p> <p>Senior Public Participation Officer</p>	<p>13/08/2022</p> <p>02/08/2022 – 31/08/2022</p>	
MPAC				

	<p>Committee meeting. MPAC District wide session</p> <p>Monthly budget statements Annual performance plan prepared Performance agreements signed by MM & section 56 officials. Annual financial statements to be submitted to AG Declaration forms completed and updated by Cllrs and Staff.</p>	<p>Office of Municipal Manager MPAC Researcher</p>	24-29/08/2022	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<p>Probing 4th quarter performance report. Public hearing on the fourth quarter performance report.</p>			
Risk Management				
	<p>Risk Management Committee (2021/22 Fourth Quarter Risk Management Report)</p>	<p>Office of Municipal Manager Manager Risk Management</p>	03/08/2022	

IDP				
September 2022	Analysis Phase	Planning and Development		
	Data collection (ward-based planning)	Senior Manager Planning and Development	01/08/2022 – 31/09/2022	
	Data analysis and interpretation	Manager Strategic Planning	01/08/2022– 30/09/2022	
	Community Satisfaction Survey		01/08/2022– 30/09/2022	
Budget and mSCOA				
	Circulate budget schedules to all departments	Budget and Treasury CFO	27/09/2022 – 10/10/2022	
	Consolidate draft core departments business plans & budgets	Manager Budget	09/09/2022 – 16/09/2022	
	Review resources frames and financial strategies		26/09/2022 – 04/11/2022	
	mSCOA Operational Meeting		06/09/2022	
	Meeting			

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	mSCOA Steering Meeting		13/09/2022	
PMS				

	Individual performance assessment report 2020/21 Annual Submission of Final 2020/21 departmental annual reports	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	09/09/2022 09/09/2022	
MPAC				
	MPAC strategic planning session 4 th Quarter Individual Performance Assessment Report Monthly budget statements Scrutinize UIF.	Office of Municipal Manager MPAC Researcher	01-20/09/2022 30/09/2022	
IDP				
October 2022	Analysis Phase IDP, Budget & PMS Operational Meeting (Analysis Phase) IDP, Budget & PMS Technical Meeting (Analysis Phase) IDP, Budget & PMS Steering Meeting (Analysis Phase)	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	 03/10/2022 05/10/2022 11/10/2022	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	IDP, Budget & PMS Rep Forum (Analysis Phase)		12/10/2022	
Budget and mSCOA				
	Commence preparation for the 2023/24 departmental operational plans and service delivery and budget implementation plan aligned to strategic priorities in IDP and inputs from other stakeholders including government and bulk service providers (and NERSA) mSCOA Operational Meeting mSCOA Steering Meeting	Budget and Treasury CFO Manager Budget	12-14/10/2022 05/10/2022 11/10/2022	
PMS				

	Continuation of preparations for 2020/21 annual report utilizing financial and nonfinancial information first reviewed as part of budget and IDP analysis Compilation of 2022/23 first	Planning and Development Senior Manager Planning and Development Manager Strategic	10/10/2022 – 28/10/2022 10/1/2022 – 28/10/2022	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	quarter institutional performance report.	Planning		
MPAC				
	Consolidated AFS submitted to AG SDBIP for first quarter consideration Project Visit Report on SCM/disciplinary matters related to MFMA Monthly budget statements MPAC Strategic Planning session	Office of Municipal Manager MPAC Researcher	12/10/2022 19/10/2022 24-25/10/2022	
Budget and Mscoa				

November 2022	Community and stakeholder consultation process, review inputs, financial models, assess impacts on tariffs and charges and consider funding decisions including borrowing. Adjust estimates based on plans and resources. Commence consultation on the proposed tariffs. Check the tariff submission date and align.	Budget and Treasury CFO Manager Budget	05/11/2022– 30/11/2022	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Draft five-year Financial Plan mSCOA Operational Meeting mSCOA Steering Meeting		01/11/2022 – 30/11/2022 09/11/2022 15/11/2022	
PMS				
	Mayoral Imbizo on first quarter performance	Office of Municipal Manager Manager in the office of the Municipal	07/11/2022– 25/11/2022	

		Manager		
MPAC				
	Probe 1 st Quarter Performance report. Monthly budget statements Technical Committee meeting Public hearing on the 1 st Quarter performance report. MPAC/Audit meeting	Office of Municipal Manager MPAC Researcher	09/11/2022 23/11/2022	
Risk Management				
	Risk Management Committee (2022/23 First Quarter Risk Management Report)	Office of Municipal Manager Manager Risk Management	02/11/2022	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
IDP				

December 2022	Strategies Phase	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	30/11/2022 – 02/12/2022	
	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	16/12/2022	
	MPAC			
	Develop schedule for considering the 2020/21 Annual Report	Office of Municipal Manager MPAC Researcher	14 /12/2022	
	Budget and mSCOA			

	Finalise the 2022/23 inputs	Budget and Treasury	06/12/2022 – 13/12/2022	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	from bulk resource providers (and NERSA) and agree on proposed price increase. (Align after submission of proposed tariffs	CFO Manager Budget		
	Budget and mSCOA			

January 2023	<p>Mid-year Budget engagement session (Provincial Treasury)</p> <p>Mid-Year Performance Assessment and recommend and adjustment budget, if necessary.</p> <p>Incorporate priorities from the President's State of the Nation Address, National Treasury and SALGA for further budget consideration.</p> <p>Review all aspects of the 2022/23 budget including any unforeseen and unavoidable expenditure in light of need for an adjustment budget.</p> <p>mSCOA Operational Meeting mSCOA Steering Meeting</p>	<p>Budget and Treasury CFO</p> <p>Manager Budget</p>	<p>24/01/2023</p> <p>27/01/2023</p> <p>23-31/01/2023</p> <p>10/01/2023 – 24/01/2023</p> <p>05/01/2023</p> <p>10/01/2023</p>	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
			PMS	

	<p>Compilation of 2022/23 Mid-year report</p> <p>Mayor tables 2021/22 annual report to council</p> <p>Make public the 2021/22 annual report and invite comments from local community, submit report to Auditor-General, Provincial Treasury & CoGHSTA</p> <p>Consider monthly & mid-year reports for the period ended 31 December 2022.</p> <p>Review implementation of budget and service delivery plan (SDBIP), identify problems and amend or recommend appropriate amendments. Submit report to council and make public any amendments to the SDBIP by the end of January 2023 to Council the status of next three year budget, 2021/22 annual report (including AFS & audit report) and summarizes overall findings of 2021/22 annual</p>	<p>Planning and Development</p> <p>Senior Manager</p> <p>Planning and Development</p> <p>Manager</p> <p>Strategic Planning</p>	<p>03/01/2023 – 20/01/2023</p> <p>27/01/2023</p> <p>27/01/2023</p> <p>27/01/2023</p> <p>24/01/2023</p> <p>24/01/2023</p>	
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Month	Activity	Responsible	Time-frame
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		Department	Ba-Phalaborwa Municipality	Mopani District Municipality
	performance report.			
MPAC				
	MPAC and Audit committee Quarterly meeting Mid-year report and budget of council AFS returned from A-G Matters raised by A-G. Report on disciplinary matters related to MFMA/Report on SCM Monthly budget statement's Report in functioning of AC.	Office of Municipal Manager MPAC Researcher	11-17/01/2023	
IDP				

February 2023	Strategies, Projects, Integration Phase IDP, Budget & PMS Operational meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Technical meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Steering	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	03/02/2023 06/02/2023	28 February 2023
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Representative Forum (strategies, Projects prioritisation and Sector plans).		02/02/2023 15/02/2023	
Budget and mSCOA				

	<p>Incorporate directives from the National budget and Provincial and National allocations to municipalities into budget.</p> <p>Finalise the draft 2022/23 detailed operating & capital budgets in the prescribed formats incorporating National and Provincial budget allocations, integrate and align to IDP documentation and draft SDBIP, finalise budget policies including tariff policy.</p> <p>Tabling and approval of an adjustments budget (if necessary)</p> <p>MSCOA Operational meeting MSCOA Steering meeting</p>	<p>Budget and Treasury CFO Manager Budget</p>	<p>07/02/2023 – 27/02/2023</p> <p>06/02/2023</p> <p>13/02/2023</p> <p>23/02/2023</p> <p>02/02/2023</p>	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
			07/02/2023	

PMS				
	Individual Performance Assessments 2022/23 Mid-year Place 2021/22 annual report on the municipal website Mayoral Imbizo	Planning and Development Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager (Moyoral Imbizo) Manager in the office of the Municipal Manager	01/02/2023 - 20/02/2023 03/02/2023 01/02/2023 – 10/02/2023	
MPAC				
	Considering the 2021/22 annual report Public Participation on the draft Annual Report MPAC Working Session for probing annual report	Office of Municipal Manager MPAC Researcher	08/02/2023 15-17/02/2023 22/02/2023	

Month	Activity	Responsible	Time-frame
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		Department	Ba-Phalaborwa Municipality	Mopani District Municipality
	MPAC/AG meeting Consider the 2022/23 Mid-Year Report Monthly budget statements Visit projects Public Hearing on 2022/23 Mid-Year report Visit to Scopa		28/02/2023	
Risk Management				
	Risk Management Committee (2022/23 Second Quarter Risk Management Report)	Office of Municipal Manager Manager Risk Management	07/02/2023	
IDP				

March 2023	Approval Phase (Draft IDP) IDP, Budget & PMS operational meeting (Draft 2023/24 IDP, Budget & PMS) IDP, Budget & PMS Technical meeting (Draft 2023/24 IDP, Budget & PMS) IDP, Budget & PMS Steering meeting (Draft 2023/24 IDP, Budget & PMS)	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	03/03/2023 07/03/2023 09/03/2023	31 March 2023
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	IDP, Budget & PMS Representative Forum (Draft 2023/24 IDP, Budget & PMS) Mayor table Draft IDP, Budget & PMS for adoption by Council. Publication of the IDP, Budget & PMS Public Participation schedule		17/03/2023 30/03/2023 30/03/2022	
Budget and mSCOA				

	<p>Consolidation of Draft 2023/24 annual budget.</p> <p>Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges.</p> <p>Distribute all budget documentation prior to meeting at which budget is to be tabled.</p> <p>Table in Council the 2023/24 annual budget & all supporting documents.</p> <p>Submit the 2022/23 approved adjustments budget to the Provincial & National Treasury & any other affected organ of state (10 days after approval.)</p> <p>mSCOA Operational Meeting</p> <p>mSCOA Steering Meeting</p>	<p>Budget and Treasury CFO</p> <p>Manager Budget</p>	<p>03/03/2023</p> <p>13/03/2023</p> <p>20/03/2023 – 24/03/2023</p> <p>30/03/2023</p> <p>10/03/2023</p> <p>08/03/2023</p> <p>14/03/2023</p>	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	PMS			

	<p>Compile Individual performance assessment report (2022/23 Mid - Year Quarter)</p> <p>Council adopts the 2021/22 annual report with the comments of the oversight committee.</p> <p>Submit draft 2023/24 SDBIP to the Mayor</p> <p>Submit draft 2023/24 annual performance agreements to the Mayor</p>	<p>Planning and Development Senior Manager</p> <p>Planning and Development Manager</p> <p>Strategic Planning</p>	<p>15/03/2023</p> <p>29/03/2023</p> <p>28/03/2023</p> <p>28/03/2023</p>	
MPAC				
	<p>Public hearing on the 2021/22 Annual Report</p> <p>Oversight report preparation</p> <p>Monthly budget statements</p> <p>Submit Oversight Report and Annual Report to Council</p> <p>Review all matters referred to the committee by council</p>	<p>Office of Municipal Manager MPAC Researcher</p>	<p>01/03/2023</p> <p>08/03/2023</p> <p>14/03/2023</p> <p>24/03/2023</p> <p>29/03/2023</p>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality

			31/03/2023	
IDP				
April 2023	Approval Phase (Draft IDP cont) Consultations on tabled Draft 2023/24 IDP, Budget & PMS	Planning and Development Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager Manager in the office of the Municipal Manager Senior Officer Public Participation	03/04/2023– 28/04/2023	30 April 2023
Risk Management				
	Strategic Risk Assessment – Develop 2023/24 Strategic Register	Office of Municipal Manager Manager Risk Management	11/03/2023	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Budget and mSCOA			
	<p>Make public the 2023/24 tabled annual budget & accompanying budget documentation, invite the community to submit representations and submit to Provincial & National Treasury and other affected organs of state.</p> <p>Consultation on tabled budget, publicise and conduct public hearings and meetings within wards.</p> <p>mSCOA Operational Meeting</p> <p>mSCOASteering Committee Meeting</p>	<p>Budget and Treasury</p> <p>CFO</p> <p>Manager Budget</p>	<p>03/04/2023 – 24/04/2023</p> <p>13/04/2023 –24/04/2023</p> <p>05/04/2023</p> <p>11/04/2023</p>	
	PMS			

	Submit the 2020/21 Annual Report & Oversight Report to Provincial Treasury, CoGHSTA, AG and Legislature. Make public the 2020/21 oversight report Submission of third quarter departmental performance report	Planning and Development Senior Manager Planning and Development Manager Strategic	07/04/2023 12/04/2023 12/04/2023	
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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		Planning		
		MPAC		
	Oversight report made public Consider the 2022/23 Draft SDBIP for third quarter Report on SCM Report on disciplinary matters related to MFMA Monthly budget statements MPAC and Audit committee Quarterly meeting	Office of Municipal Manager MPAC Researcher	04-22/04/2023 28/04/2023	

IDP				
May 2023	Approval Phase (Final IDP)	Planning and Development		31 May 2023
	IDP, Budget & PMS Operational Teams (Analysis & integration of public comments)	Senior Manager Planning and Development	06/05/2023 (14h00)	
	IDP, Budget & PMS Technical meeting (Analysis & integration of public comments)	Manager Strategic Planning	08/05/2023	
	IDP, Budget & PMS Steering meeting (analysis & integration of public comments)		12/05/2023 (14h00)	
	IDP, Budget & PMS Representative meeting (analysis & integration of public		16/05/2023	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	comments) Mayor tables Final 2023/24 IDP, Budget & PMS for final approval/adoption		19/05/2023 23/05/2023	
Budget and mSCOA				

	<p>Draft Benchmark exercise 2023/24</p> <p>Consider the views of the community and other stakeholders on the 2023/24 budget.</p> <p>Respond to submissions received & if necessary revise the budget and table amendments for council consideration.</p> <p>mSCOA Steering Meeting mSCOA Operational Meeting</p>	<p>Budget and Treasury CFO Manager Budget</p>	<p>15-19/05/2023</p> <p>15/05/2023– 19/05/2023</p> <p>15/05/2023 – 18/05/2023</p> <p>03/05/2023 09/05/2023</p>	
MPAC				
	<p>MPAC Technical committee meeting.</p> <p>MPAC District forum meeting</p> <p>Consider the Draft IDP, Budget and PMS</p> <p>Consider third Quarter report</p>	<p>Office of Municipal Manager MPAC Researcher</p>	<p>03-26/05/2023</p>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality

	Monthly budget statements Probing and public hearing on third Quarter Institutional Performance Report.			
Risk Management				
	Risk Management Committee (2022/23 Third Quarter Risk Management Report and the Draft Strategic Risk Register) Council adopts the Strategic Risk Register	Office of Municipal Manager Manager Risk Management	19/05/2023	
IDP				
June 2023	Public Notice on the adoption of IDP, Budget & PMS Submission of the Final Approved IDP to the MEC for Local Government & Housing	Planning and Development Senior Manager Planning and Development Manager Strategic Planning	09/06/2023 14/06/2023	30 June 2023
Budget				
	Submit approved IDP/Budget to National & Provincial Treasury, CoGHSTA and District (10 working days after approval)	Budget and Treasury CFO Manager Budget	14/06/2023 07/06/2023 13/06/2023	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	mSCOA Operational Meeting mSCOA Steering Meeting			
	MPAC			
	Monthly budget statements Consider the alignment of final IDP, Budget, PMS and MPAC Work Programme Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC	Office of Municipal Manager MPAC Researcher	07/6/2023 28/06/2023	

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

6.1 VISION OF THE MUNICIPALITY

The vision was therefore revised as follows:

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

6.2 FIVE YEAR STRATEGIC FOCUS AREA

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

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

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

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

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

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

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

6.3 ALIGNMENT OF IDP WITH NATIONAL AND PROVINCIAL GOVERNMENT

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

TABLED BUDGET 2023/24

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

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

TABLED BUDGET 2023/24

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

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

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

TABLED BUDGET 2023/24

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

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

7. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

7.1 Key Financial Indicators and ratios

Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	3.9%	2.8%	4.0%	6.7%	6.7%	-4.1%	5.6%	5.5%	5.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	3.9%	3.3%	3.8%	6.5%	6.5%	-3.0%	5.9%	5.8%	5.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.0	1.6	2.1	(21.1)	(2.5)	(2.5)	2.5	(1.8)	(21.8)	(31.9)
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.6	2.1	(21.1)	(2.5)	(2.5)	2.5	(1.8)	(21.8)	(31.9)
Liquidity Ratio	Monetary Assets/Current Liabilities	–	0.9	0.8	(2.3)	(0.7)	(0.7)	0.8	(0.3)	(2.6)	(3.8)
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	158.3%	131.2%	131.2%	110.3%	145.2%	145.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	158.3%	131.2%	131.2%	110.3%	145.2%	145.2%	145.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	242.2%	488.0%	663.9%	659.5%	659.5%	880.9%	519.6%	656.6%	646.5%

TABLED BUDGET 2023/24

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%	1997.9%	826.8%	-1943.6%	-4893.2%	-4893.2%	196.1%	979.7%	49.0%	19.0%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase										
Water Volumes :System input	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	22.8%	29.7%	30.5%	30.9%	30.9%	24.7%	29.7%	29.6%	30.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	1.7%	1.9%	2.7%	2.7%	3.5%	2.1%	2.1%	2.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	16.4%	18.8%	12.8%	15.6%	15.6%	14.6%	14.7%	14.6%	13.5%
IDP regulation financial viability indicators											

i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	24.4	9.9	9.9	9.9	22.0	33.0	34.8	35.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	855.4%	1503.3%	1877.7%	1979.5%	1979.5%	2051.7%	1536.2%	2211.5%	2135.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	2.3	6.3	0.3	1.1	1.1	44.2	(4.6)	(9.3)	(14.1)

7.2 Measurable Performance Objectives and Indicators

Description	Unit of measurement	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 3 - Corporate Services	Office Furniture & Equipment	1 500 000	1 500 000	1 500 000	1 500 000	-	-
Vote 5 - Planning and Development Services	Establishment of new landfill site in Phalaborwa	1 000 000	1 000 000	1 000 000			
Vote 4 - Community and Social Services	Establishment of new Cemetery in Gravelotte				1 000 000	-	-
Vote 6 - Technical Services	Upgrading of road from gravel to tar: Tambo phase 2				5 680 000	5 680 000	5 680 000
	Electrification of villages	8 000 000	8 000 000	8 000 000	20 794 000	12 000 000	12 538 000
	Upgrading of Benfarm road Phase 2	10 000 000	8 000 000	8 000 000	10 792 000	7 627 800	
	Construction of storm water culverts	18 000 000	15 900 000	15 900 000	10 000 000		
	Refurbishment of Namakgale stadium	5 357 000	7 457 000	7 457 000	15 000 000	10 887 937	
	Installation of stormwater culvert at Mlambo stream					6 900 000	
	Upgrading of Honeyville To Dinoko Sebera gravel to tar road						9 600 000
	Installation of stormwater culvert at Shitshitwe stream					6 900 000	6 900 000
	Installation of stormwater culvert at Tension Pilusa graveyard						6 900 000
	Installation of high mast lights					4 981 263	4 987 320
	Upgrading of Jaroid to Bapedi sports ground road from gravel to tar road						8 500 000

TABLED BUDGET 2023/24

	Street paving of Mabine to Sobby tarven street						1 978 680
	Tambo upgrading of steets phase 2	200 000	2 200 000	2 200 000			
	Selwane Sports Complex	820 000	820 000	820 000			
TOTAL		44 877 000	44 877 000	44 877 000	64 766 000	54 977 000	57 084 000

8. OVERVIEW OF BUDGET-RELATED POLICIES

The following policies has been reviewed and adopted with this budget for implementation as from July 2023

Tariff Policy

- The Tariff Policy was reviewed in line with relevant legislation and adopted with this budget for implementation as from July 2023

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 2023.

Asset Management Policy

- A policy in line with relevant legislation is reviewed and adopted with this annual budget for implementation as July 2023.

Supply chain management policy

- The supply chain management policy in line with the reviewed PPPFA regulation has been reviewed and is adopted with this budget for implementation as from July 2023.

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 2023. The approved indigent register will be in force as from 1st July 2023.

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 2023

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 2023.

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 manager to amend the budgets 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.

Subsistence and Traveling Policy

- This policy was reviewed in line with legislation by municipality to sets out the basis for the payment of a subsistence and travel allowance for the purposes of such official who travel from time to time to establish and maintain links and relationships with other municipalities, government bodies,

and other parties, institutions and organizations operating in the sphere of local government so that they can broaden their knowledge and understanding.

Inventory management Policy

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

- Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.
- Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy. Eliminate any potential misuse of inventory and possible theft
- To lay down procedures and processes for the procurement management and control over inventory (stock) items in accordance with all relevant regulations and legislation 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, 2023
- 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 2023/24 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 Integrated 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 115-123
- 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

Table A4 Budgeted Financial Performance (revenue and expenditure)

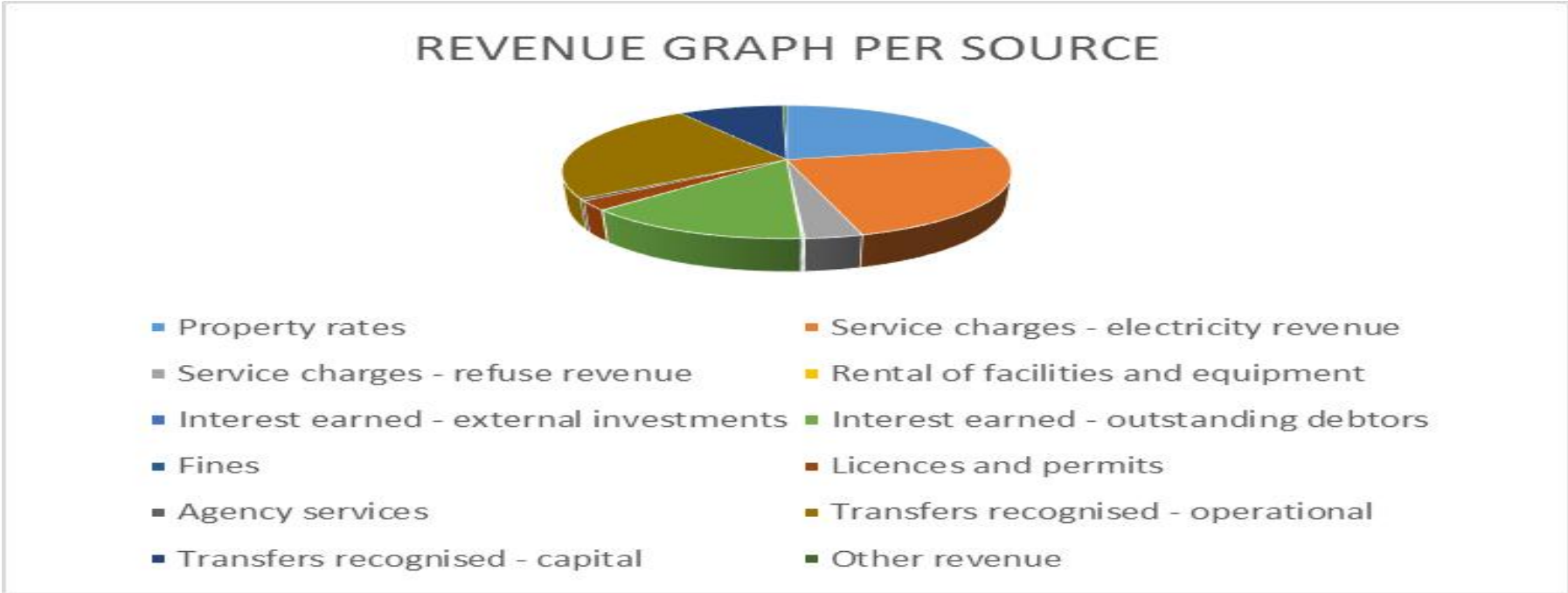
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue										
Exchange Revenue										
Service charges - Electricity	-	105 590	113 307	167 547	152 547	152 547	152 547	172 760	181 225	189 742
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	16 032	17 812	19 726	19 726	19 726	19 726	20 772	21 789	22 813
Sale of Goods and Rendering of Services	-	691	887	706	706	706	442	743	780	816
Agency services	-	9 051	21 601	6 200	6 200	6 200	-	6 529	6 849	7 170
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	25 003	11 337	16 264	16 264	16 264	7 348	17 508	18 365	19 229
Interest earned from Current and Non Current Assets	-	2 718	2 434	2 481	2 481	2 481	2 384	2 613	2 741	2 870
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	5	205	209	209	209	270	220	231	242
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	938	9 790	7 371	7 371	7 371	615	7 762	8 142	8 525
Non-Exchange Revenue										
Property rates	-	91 294	146 301	125 358	150 164	150 164	150 164	184 556	193 599	202 698
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Fines, penalties and forfeits	-	301	598	1 295	1 295	1 295	43	1 363	1 430	1 497
Licences or permits	-	5 690	20 358	22 636	5 802	5 802	8 500	6 109	6 409	6 710
Transfer and subsidies - Operational	-	205 154	182 025	195 948	195 030	195 030	78 261	207 443	220 568	216 514
Interest	-	19 818	31 450	42 877	42 877	42 877	29 058	45 149	47 362	49 587
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	144 637	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	-	626 923	558 106	608 617	600 672	600 672	449 359	673 526	709 488	728 414

- The table above shows the summary of revenue and financing activities.
- The estimated revenue for 2023/24 is **R673,5 million** excluding capital grants.
- Equitable share allocation is as per Division of Revenue (Dora 2023)

Graphically Revenue per source:



10.2.1 Grants and subsidies as per Division of Revenue 2023

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

Description			
R thousand	Budget year2023/24	Budget Year +2 2024/25	Budget Year2025/26
RECEIPTS:			
Operating Transfers and Grants			
National Government:	207,443	220,567	216,514
Local Government Equitable Share	196,989	213,004	211,368
Finance Management	3,100	3,100	3,100
EPWP Incentive	1,470	-	-
Energy Efficiency and Demand Management	4,000	2,500	-
Operational MIG	1,884	1,963	2,046
Total Operating Transfers and Grants	207,443	220,567	216,514
Capital Transfers and Grants			
National Government:	56,586	49,297	51,404
Municipal Infrastructure Grant (MIG)	35,792	37,297	38,866
Integrated National Electrification Programme	20,794	12,000	12,538
Total Capital Transfers and Grants	56,586	49,297	51,404
TOTAL RECEIPTS OF TRANSFERS & GRANTS	264,029	269,864	267,918

- Equitable share has increased as per Division of Revenue Act - from R189,8 million to R196,9 million for 2023/24
- Financial Management grant remained at R3.1million as per the 2023 Division of Revenue Act
- Municipal Infrastructure grant as per Division of Revenue will be R37,6 million in 2023/24.
- Expanded public works Grant will be R1.4 million as per Division of Revenue 2023
- Integrated National Electrification Programme Grant will be R20,7 million in 2023/23

TABLED BUDGET 2023/24

Allocation of Expenditure per standard item

Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure										
Employee related costs	-	143 244	165 677	185 597	185 597	185 597	110 776	199 891	209 714	219 606
Remuneration of councillors	-	15 304	17 262	19 089	19 089	19 089	12 213	20 101	21 086	22 077
Bulk purchases - electricity	-	86 758	101 086	115 559	115 559	115 559	73 791	139 479	159 983	188 300
Inventory consumed	-	-	(8 772)	(26 272)	(25 285)	(25 285)	(17 273)	25 500	26 749	28 006
Debt impairment	-	39 994	-	42 275	42 275	42 275	-	45 019	47 225	49 445
Depreciation and amortisation	-	84 208	86 780	75 295	75 295	75 295	65 549	79 285	83 170	77 079
Interest	-	18 641	18 266	2 500	18 500	18 500	3	19 481	20 435	21 395
Contracted services	-	33 679	71 025	76 034	65 492	65 492	40 373	83 158	71 876	74 909
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	136 917	-	-	-	-	-	-	-
Operational costs	-	55 457	69 789	83 251	81 604	81 604	44 841	97 008	101 728	96 777
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	663	595	-	-	-	-	-	-	-
Total Expenditure	-	477 948	658 627	573 327	578 125	578 125	330 273	708 922	741 967	777 595

- The estimated total operational expenditure as per standard item is R708,9 million for the financial year 2023/24
- Included on the expenditure per standard item is the depreciation and amortisation of assets at an estimated amount of R79,2 million
- Employee related costs for entire staff members exclusive of councillors is estimated at R199,8 million in 2023/24 financial year

TABLED BUDGET 2023/24

Summary of operating expenditure by standard classification item

Employee Related Costs

The budgeted allocation for employee related costs for the 2023/24 financial year amounts to R199,8 million which equals 28.2 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 2023/24 financial year the remuneration of councilors will amount to R20,1 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 amount to R45 million which equals to 6.4% per cent of the operating expenditure

Depreciation and asset impairment

- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R79,2 million for the 2023/24 financial and equates to 11,2% per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has been taken into account.

TABLED BUDGET 2023/24

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 19.7% of the total operating expenditure.

Contracted Services

- In the 2023/24 financial year, this group of expenditure totals R83.1 million which equals to 12 percent of the total operating expenditure.

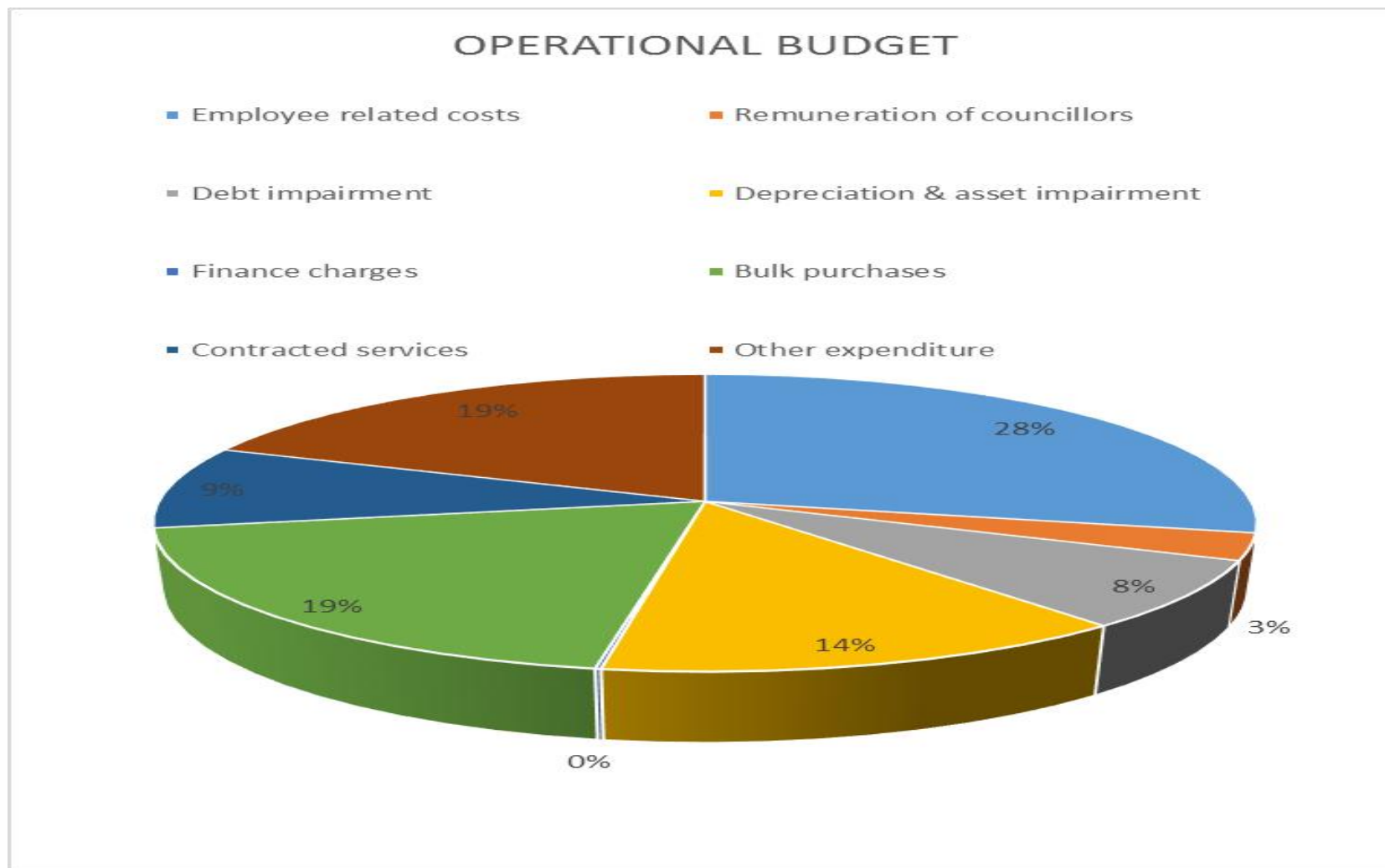
Other Expenditure

- Other expenditure comprises of various line items relating to the daily operations of the municipality, For 2023/24 financial year is estimated at R83,9 million which equals to 11.7 percent of total operational budget.

Interest (Finance Charges)

- The Interest (finance charges) for 2023/24 financial year is estimated at R19.4 million which constitute 2.7 per cent of the total operating expenditure.

The following graph gives a breakdown of the main expenditure categories for the 2023/24 financial year.



10.2.2 ALLOCATION OF MAIN VOTE

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	448,862	289,299	320,428	357,977	357,977	401,258	427,131	435,413
Vote 3 - Corporate Services		-	378	246	209	209	209	220	231	242
Vote 4 - Community and Social Services		-	15,417	39,651	30,287	7,253	7,253	7,638	8,012	8,389
Vote 5 - Planning and Development Services		-	420	440	290	290	290	306	321	336
Vote 6 - Technical Services		-	186,781	197,725	248,970	233,970	233,970	275,043	275,208	285,305
Total Revenue by Vote	2	-	651,858	527,360	600,185	599,699	599,699	684,465	710,902	729,684
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		-	69,567	54,525	78,940	76,460	76,460	81,992	85,652	88,332
Vote 2 - Budget and Treasury Office		-	142,657	234,111	106,271	125,467	125,467	131,733	137,034	140,474
Vote 3 - Corporate Services		-	119,670	57,853	80,282	88,531	88,531	95,566	100,250	102,263
Vote 4 - Community and Social Services		-	14,047	149,232	83,166	71,492	71,492	78,233	82,067	85,924
Vote 5 - Planning and Development Services		-	21,755	13,870	19,872	19,288	19,288	30,119	30,994	32,485
Vote 6 - Technical Services		-	126,719	195,888	254,854	245,849	245,849	288,804	302,273	324,798
Total Expenditure by Vote	2	-	494,414	705,480	623,384	627,089	627,089	706,446	738,269	774,275
Surplus/(Deficit) for the year	2	-	157,444	(178,120)	(23,200)	(27,389)	(27,389)	(21,981)	(27,367)	(44,591)

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

10.5 FUNDING MEASUREMENT

0 Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	69,322	207,501	9,523	39,924	39,924	966,307	(207,921)	(433,098)	(713,931)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(24)	2,247,751	2,346,300	4,476,406	6,815,487	6,815,487	3,174,807	4,040,345	1,754,179	1,666,287
Cash year end/monthly employee/supplier payments	18(1)b	3	–	2.3	6.3	0.3	1.1	1.1	44.2	(4.6)	(9.3)	(14.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	198,074	(53,152)	76,575	64,332	64,332	139,023	20,567	17,266	2,140
Service charge rev % change - macro CPIX target exclusive	18(1)a, (2)	5	N.A.	(6.0%)	24.3%	6.7%	(2.9%)	(6.0%)	(6.0%)	11.3%	(1.1%)	(1.3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a, (2)	6	0.0%	0.0%	8.2%	24.4%	21.1%	21.1%	27.9%	18.7%	18.7%	18.0%
Debt impairment expense as a % of total billable revenue	18(1)a, (2)	7		18.8%	0.0%	13.5%	13.1%	13.1%	0.0%	11.9%	11.9%	11.9%
Capital payments % of capital expenditure	18(1)c; 19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	9.1%	(72.0%)	312.1%	0.0%	(7.1%)	(202.2%)	(107.5%)	38.1%
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)(v i)	13	0.0%	0.0%	0.4%	0.4%	0.6%	0.6%	1.0%	2.0%	26.5%	0.0%
Asset renewal % of capital budget	20(1)(v i)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			0.0%	30.3%	12.7%	3.1%	0.0%	0.0%	17.3%	4.9%	4.7%
% incr Property Tax	18(1)a			0.0%	60.3%	(14.3%)	19.8%	0.0%	0.0%	22.9%	4.9%	4.7%
% incr Service charges - Electricity	18(1)a			0.0%	7.3%	47.9%	(9.0%)	0.0%	0.0%	13.2%	4.9%	4.7%
% incr Service charges - Water	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a			0.0%	11.1%	10.7%	0.0%	0.0%	0.0%	5.3%	4.9%	4.7%
% incr in Sale of Goods and Rendering of Services	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TABLED BUDGET 2023/24

Total billable revenue	18(1)a		–	212,916	277,420	312,631	322,437	322,437	322,437	378,087	396,613	415,254
Service charges			–	212,916	277,420	312,631	322,437	322,437	322,437	378,087	396,613	415,254
Property rates			–	91,294	146,301	125,358	150,164	150,164	150,164	184,556	193,599	202,698
Service charges - electricity revenue			–	105,590	113,307	167,547	152,547	152,547	152,547	172,760	181,225	189,742
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	16,032	17,812	19,726	19,726	19,726	19,726	20,772	21,789	22,813
Agency services			–	9,051	21,601	6,200	6,200	6,200	–	6,529	6,849	7,170
Capital expenditure excluding capital grant funding			(46)	–	89,515	2,500	2,500	2,500	89,627	8,180	8,680	12,580
Cash receipts from ratepayers	18(1)a		–	–	111,000	329,534	291,965	291,965	363,150	303,851	318,668	322,082
Ratepayer & Other revenue	18(1)a		–	834,014	1,347,082	1,348,422	1,381,259	9	4	1,625,190	1,704,825	1,784,951
Change in consumer debtors (current and non-current)			N/A	1,227,281	111,869	(963,789)	1,171,396	–	(109,423)	(2,905,663)	1,578,698	42,075
Operating and Capital Grant Revenue	18(1)a		–	254,253	229,393	238,325	237,407	237,407	98,825	264,029	269,865	267,918
Capital expenditure - total	20(1)(v i)		–	–	89,560	44,877	44,877	44,877	110,166	64,766	57,977	63,984
Capital expenditure - renewal	20(1)(v i)		–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
Trend												
Change in consumer debtors (current and non-current)			N/A	1,227,281	111,869	(963,789)	1,171,396	–	(109,423)	(2,905,663)	1,578,698	42,075
Total Operating Revenue												
			–	626,923	558,106	608,617	600,672	600,672	449,359	673,526	709,488	728,414
Total Operating Expenditure												
			–	477,948	658,627	574,418	578,716	578,716	330,900	709,545	741,520	777,678

TABLED BUDGET 2023/24

Operating Performance Surplus/(Deficit)			–	148,975	(100,520)	34,199	21,955	21,955	118,459	(36,019)	(32,031)	(49,264)
Cash and Cash Equivalents (30 June 2012)										(207,921)		
Revenue												
% Increase in Total Operating Revenue			0.0%	(11.0%)	9.1%	(1.3%)	0.0%	(25.2%)	12.1%	5.3%	2.7%	
% Increase in Property Rates Revenue			0.0%	60.3%	(14.3%)	19.8%	0.0%	0.0%	22.9%	4.9%	4.7%	
% Increase in Electricity Revenue			0.0%	7.3%	47.9%	(9.0%)	0.0%	0.0%	13.2%	4.9%	4.7%	
% Increase in Property Rates & Services Charges			0.0%	30.3%	12.7%	3.1%	0.0%	0.0%	17.3%	4.9%	4.7%	
Expenditure												
% Increase in Total Operating Expenditure			0.0%	37.8%	(12.8%)	0.7%	0.0%	(42.8%)	22.6%	4.5%	4.9%	
% Increase in Employee Costs			0.0%	15.7%	12.0%	(0.0%)	0.0%	(40.3%)	7.7%	4.9%	4.7%	
% Increase in Electricity Bulk Purchases			0.0%	16.5%	14.3%	0.0%	0.0%	(36.1%)	20.7%	14.7%	17.7%	
Average Cost Per Budgeted Employee Position (Remuneration)				0	0				0			
Average Cost Per Councillor (Remuneration)				0	0				0			
R&M % of PPE		0.0%	0.0%	0.4%	0.4%	0.6%	0.6%		1.0%	2.0%	26.5%	
Asset Renewal and R&M as a % of PPE		0.0%	0.0%	1.0%	3.0%	4.0%	4.0%		4.0%	67.0%	46.0%	
Debt Impairment % of Total Billable Revenue		0.0%	18.8%	0.0%	13.5%	13.1%	13.1%	0.0%	11.9%	11.9%	11.9%	
Capital Revenue												
Internally Funded & Other (R'000)		49,052	–	49,052	2,500	2,500	2,500	49,165	8,180	8,680	5,680	
Borrowing (R'000)		–	–	–	–	–	–	–	–	–	–	
Grant Funding and Other (R'000)		46	–	46	42,377	42,377	42,377	20,538	56,586	49,297	51,404	
Internally Generated funds % of Non Grant Funding		100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
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		0.1%	0.0%	0.1%	94.4%	94.4%	94.4%	29.5%	87.4%	85.0%	90.0%	
Capital Expenditure												
Total Capital Programme (R'000)		–	–	89,560	44,877	44,877	44,877	110,166	64,766	57,977	63,984	
Asset Renewal		–	–	245	23,557	23,557	23,557	31,472	24,196	14,180	–	
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.5%	52.5%	52.5%	52.5%	45.2%	37.4%	24.5%	0.0%	
Cash												
Cash Receipts % of Rate Payer & Other		0.0%	0.0%	8.2%	24.4%	21.1%	21.1%	27.9%	18.7%	18.7%	18.0%	
Cash Coverage Ratio		–	0	0	0	0	0	0	(0)	(0)	(0)	
Borrowing												
Most recent Credit Rating									0			
Capital Charges to Operating		0.0%	3.9%	2.8%	4.0%	6.7%	6.7%	(4.1%)	5.6%	5.5%	5.4%	

TABLED BUDGET 2023/24

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												
Uncommitted reserves after application of cash and investments			(24)	2,247,751	2,346,300	4,476,406	6,815,487	6,815,487	3,174,807	4,040,345	1,754,179	1,666,287
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%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	(3.8%)	3.5%	3.3%	3.3%		3.4%	3.4%	3.4%
High Level Outcome of Funding Compliance												
Total Operating Revenue			–	626,923	558,106	608,617	600,672	600,672	449,359	673,526	709,488	728,414
Total Operating Expenditure			–	477,948	658,627	574,418	578,716	578,716	330,900	709,545	741,520	777,678
Surplus/(Deficit) Budgeted Operating Statement			–	148,975	(100,520)	34,199	21,955	21,955	118,459	(36,019)	(32,031)	(49,264)
Surplus/(Deficit) Considering Reserves and Cash Backing			(24)	2,247,751	2,346,300	6	6,815,487	87	3,174,807	4,040,345	9	1,666,287
MTREF Funded (1) / Unfunded (0)	15	0	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘	15	✘	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

11 . EXPENDITURE ON ALLOCATIONS

Summary of Expenditure per Sub-Vote

Expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure by Vote	1									
Vote 1 - Executive and Councillors		-	69,567	54,525	78,940	76,460	76,460	81,992	85,652	88,332
1.1 - Mayor and Council		-	48,175	18,328	27,533	30,220	30,220	33,414	35,051	36,698
1.2 - Municipal Manager, Town Secretary and Chief Executive		-	1,378	13,166	16,421	14,622	14,622	15,707	16,477	17,252
1.3 - Governance Function		-	20,014	20,500	27,655	28,025	28,025	29,085	30,152	30,224
1.4 - Disaster Management		-	-	2,532	7,331	3,594	3,594	3,786	3,972	4,158
Vote 2 - Budget and Treasury Office		-	142,657	234,111	106,271	125,467	125,467	131,733	137,034	140,474
2.1 - Finance		-	91,056	167,749	84,992	101,484	101,484	107,061	111,153	114,378
2.2 - Asset Management		-	47,055	51,158	9,642	6,817	6,817	6,591	6,914	7,239
2.3 - Supply Chain Management		-	4,546	15,205	11,636	17,166	17,166	18,080	18,966	18,857
Vote 3 - Corporate Services		-	119,670	57,853	80,282	88,531	88,531	95,566	100,250	102,263
3.1 - Administrative and Corporate Support		-	110,754	19,761	31,647	44,057	44,057	45,372	47,597	48,835
3.2 - Information Technology		-	436	15,849	25,053	21,050	21,050	26,053	27,329	27,414
3.3 - Human Resources		-	8,479	11,079	11,656	11,411	11,411	12,016	12,605	12,697
3.4 - Legal Services		-	-	11,164	11,925	12,012	12,012	12,125	12,719	13,317
Vote 4 - Community and Social Services		-	14,047	149,232	83,166	71,492	71,492	78,233	82,067	85,924
4.1 - Community Halls and Facilities		-	15,318	60	6,675	5,602	5,602	6,244	6,550	6,858
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	17,860	4,026	6,040	4,489	4,489	5,913	6,203	6,494
4.3 - Community Parks (including Nurseries)		-	95	2,992	4,238	3,258	3,258	4,576	4,800	5,025
4.4 - Road and Traffic Regulation		-	-	14,313	15,332	15,230	15,230	16,126	16,916	17,711
4.5 - Libraries and Archives		-	-	12,512	3,284	3,618	3,618	3,813	4,000	4,188
4.6 - Health Services		-	709	12,605	13,769	14,322	14,322	15,095	15,834	16,578
4.7 - Licensing and Control of Animals		-	112	40,631	33,829	20,768	20,768	21,889	22,962	24,041
4.8 - Solid Waste Disposal (Landfill Sites)		-	(20,047)	16,552	-	3,235	3,235	3,556	3,731	3,906
4.9 - Storm Water Management		-	-	45,541	-	970	970	1,021	1,071	1,121
4.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development Services		-	21,755	13,870	19,872	19,288	19,288	30,119	30,994	32,485

TABLED BUDGET 2023/24

5.1 - Economic Development/Planning		-	-	6,308	7,967	7,285	7,285	8,365	8,775	9,188
5.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	19,530	1,902	2,421	2,721	2,721	7,934	8,351	8,778
5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer		-	2,225	5,213	8,799	8,598	8,598	13,099	13,112	13,728
5.4 - Development Facilitation		-	-	447	684	684	684	721	756	792
Vote 6 - Technical Services		-	126,719	195,888	254,854	245,849	245,849	288,804	302,273	324,798
6.1 - Solid Waste Removal		-	178	5,963	5,347	1,342	1,342	1,613	1,692	1,771
6.2 - Roads		-	91	40,965	85,908	74,130	74,130	81,247	85,248	79,275
6.3 - Project Management Unit		-	-	1,637	2,241	2,631	2,631	2,773	2,909	3,046
6.4 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
6.5 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
6.6 - Electricity		-	126,449	147,323	161,359	167,747	167,747	203,171	212,424	240,706
6.7 - Sewerage		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - Water Distribution		-	-	-	-	-	-	-	-	-
6.10 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	494,414	705,480	623,384	627,089	627,089	706,446	738,269	774,275
Surplus/(Deficit) for the year	2	-	157,444	(178,120)	(23,200)	(27,389)	(27,389)	(21,981)	(27,367)	(44,591)

12 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

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

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

13 COUNCILLORS AND BOARD MEMBER ALLOWANCE AND EMPLOYEE BENEFITS

13.1 Summary of Councillors and Staff Benefits

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

Summary of Employee and Councillor remuneration R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		–	9,970	12,257	11,384	11,257	11,257	11,853	12,434	13,018
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	1,614	1,629	1,629	1,673	1,673	1,762	1,848	1,935
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	3,721	3,376	6,076	6,159	6,159	6,486	6,803	7,123
Sub Total - Councillors		–	15,304	17,262	19,089	19,089	19,089	20,101	21,086	22,077
% increase	4		–	12.8%	10.6%	–	–	5.3%	4.9%	4.7%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		–	775	2,082	2,787	2,787	2,787	3,618	3,804	3,994
Pension and UIF Contributions		–	12	7	–	–	–	1	2	2
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	146	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	876	997	1,858	1,858	1,858	2,330	2,450	2,571
Cellphone Allowance	3	–	18,183	81	120	120	120	126	133	139
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	27	47	–	–	–	32	34	36
Payments in lieu of leave		–	225	210	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–

TABLED BUDGET 2023/24

Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	83	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	20,098	3,571	4,765	4,765	4,765	6,108	6,422	6,741
% increase	4	-	-	(82.2%)	33.5%	-	-	28.2%	5.1%	5.0%
Other Municipal Staff										
Basic Salaries and Wages		-	79,632	87,743	90,445	90,445	90,445	104,630	113,579	118,950
Pension and UIF Contributions		-	709	18,154	18,155	18,155	18,155	21,574	22,639	23,710
Medical Aid Contributions		-	6,785	5,749	13,735	13,735	13,735	11,662	12,234	12,810
Overtime		-	6,087	6,871	7,575	7,575	7,575	7,033	7,378	7,725
Performance Bonus		-	6,965	7,012	7,741	7,741	7,741	8,588	9,009	9,433
Motor Vehicle Allowance	3	-	-	13,320	25,893	25,893	25,893	19,537	22,945	24,030
Cellphone Allowance	3	-	-	1,361	1,442	1,442	1,442	1,642	1,856	1,943
Housing Allowances	3	-	-	645	646	646	646	771	809	847
Other benefits and allowances	3	-	-	10,615	9,103	9,103	9,103	6,767	7,133	7,470
Payments in lieu of leave		-	-	5,360	2,946	2,946	2,946	7,740	8,120	8,501
Long service awards		-	3,515	2,466	-	-	-	67	71	75
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	19,452	2,727	2,792	2,792	2,792	3,771	3,943	4,112
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	103,694	159,297	177,683	177,683	177,683	190,011	205,771	215,494
% increase	4	-	-	53.6%	11.5%	-	-	6.9%	8.3%	4.7%
Total Parent Municipality		-	139,096	180,130	201,537	201,537	201,537	216,220	233,279	244,312
		-	-	29.5%	11.9%	-	-	7.3%	7.9%	4.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		-	139,096	180,130	201,537	201,537	201,537	216,220	233,279	244,312
% increase	4	-	-	29.5%	11.9%	-	-	7.3%	7.9%	4.7%
TOTAL MANAGERS AND STAFF	5,7	-	123,792	162,868	182,448	182,448	182,448	196,119	212,193	222,235

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

	BUDGET 2023/24
MAYOR	927 492.00
SPEAKER	760 416.00
CHIEF WHIP	415 404.00
EXCO MEMBERS(PART TIME)	830,808.00
EXCO MEMBERS(FULL TIME COUNCILLORS)	2,128,284.00
CHAIRPERSON MPAC	404,496.00
PART-TIME COUNCILLORS	9,100,224.00

14,567,124,00

	Budget 2023/24
Municipal Manager	1091,580,60
Director Corporate Services	918,455,96
Chief Financial Officer	918,455,96
Director Community Services	918,455,96
Director Planning and Economic Development	918,455,96
Director Technical Services	918,455,96
	5 683,860,40

TABLED BUDGET 2023/24

14. MONTHLY TARGETS FOR REVENUE AND EXPENDITURE

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

Description	R ef	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	Aug ust	Sept .	Octo ber	Nov ember	Dece mber	Janu ary	Febru ary	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		14,3 97	14,3 97	14,3 97	14,3 97	14,39 7	14,39 7	14,3 97	14,397	14,39 7	14,39 7	14,397	14,397	172,760	181,225	189,742
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,73 1	1,73 1	1,73 1	1,73 1	1,731	1,731	1,73 1	1,731	1,731	1,731	1,731	1,731	20,772	21,789	22,813
Sale of Goods and Rendering of Services		62	62	62	62	62	62	62	62	62	62	62	62	743	780	816
Agency services		544	544	544	544	544	544	544	544	544	544	544	544	6,529	6,849	7,170
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,45 9	1,45 9	1,45 9	1,45 9	1,459	1,459	1,45 9	1,459	1,459	1,459	1,459	1,459	17,508	18,365	19,229
Interest earned from Current and Non Current Assets		218	218	218	218	218	218	218	218	218	218	218	218	2,613	2,741	2,870
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		18	18	18	18	18	18	18	18	18	18	18	18	220	231	242
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		647	647	647	647	647	647	647	647	647	647	647	647	7,762	8,142	8,525
Non-Exchange Revenue																
Property rates		15,3 80	15,3 80	15,3 80	15,3 80	15,38 0	15,38 0	15,3 80	15,380	15,38 0	15,38 0	15,380	15,380	184,556	193,599	202,698
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114	114	114	114	114	114	114	114	114	114	114	114	1,363	1,430	1,497
Licences or permits		509	509	509	509	509	509	509	509	509	509	509	509	6,109	6,409	6,710
Transfer and subsidies - Operational			871	871	871	871	871	871	871	871	871	871	871	207,443		216,514

TABLED BUDGET 2023/24

		66,534					66,534			66,534					220,568	
Interest		3,762	3,762	3,762	3,762	3,762	3,762	3,762	3,762	3,762	3,762	3,762	3,762	45,149	47,362	49,587
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105,374	39,711	39,711	39,711	39,711	105,374	39,711	39,711	105,374	39,711	39,711	39,711	673,526	709,488	728,414
Expenditure																
Employee related costs		16,658	16,658	16,658	16,658	16,658	16,658	16,658	16,658	16,658	16,658	16,658	16,658	199,891	209,714	219,606
Remuneration of councillors		1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	20,101	21,086	22,077
Bulk purchases - electricity		11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	139,479	159,983	188,300
Inventory consumed		2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500	26,749	28,006
Debt impairment		3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	45,019	47,225	49,445
Depreciation and amortisation		6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	79,285	83,170	77,079
Interest		1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	19,481	20,435	21,395
Contracted services		6,930	6,930	6,930	6,930	6,930	6,930	6,930	6,930	6,930	6,930	6,930	6,930	83,158	71,876	74,909
Transfers and subsidies		85	85	85	85	85	85	85	85	85	85	85	85	1,020	1,070	1,120
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	96,611	100,212	95,741
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	709,545	741,520	777,678
Surplus/(Deficit)		46,246	(19,417)	(19,417)	(19,417)	(19,417)	46,246	(19,417)	(19,417)	46,246	(19,417)	(19,417)	(19,417)	(36,019)	(32,031)	(49,264)
Transfers and subsidies - capital (monetary allocations)		4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		50,961	(14,702)	(14,702)	(14,702)	(14,702)	50,961	(14,702)	(14,702)	50,961	(14,702)	(14,702)	(14,702)	20,567	17,266	2,140
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		50,961	(14,702)	(14,702)	(14,702)	(14,702)	50,961	(14,702)	(14,702)	50,961	(14,702)	(14,702)	(14,702)	20,567	17,266	2,140
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50,961	(14,702)	(14,702)	(14,702)	(14,702)	50,961	(14,702)	(14,702)	50,961	(14,702)	(14,702)	(14,702)	20,567	17,266	2,140
Share of Surplus/Deficit attributable to Associate		1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	(18,853)	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	52,675	(12,988)	(12,988)	(12,988)	(12,988)	52,675	(12,988)	(12,988)	52,675	(12,988)	(12,988)	(12,988)	20,567	17,266	2,140

Budgeted monthly revenue and expenditure (functional classification)

Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

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Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	447,125	475,245	485,788
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	447,125	475,245	485,788
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		525	525	525	525	525	525	525	525	525	525	525	525	6,299	6,608	6,919
Community and social services		16	16	16	16	16	16	16	16	16	16	16	16	190	199	209
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		509	509	509	509	509	509	509	509	509	509	509	509	6,109	6,409	6,710
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,406	3,406	3,406	3,406	3,406	3,406	3,406	3,406	3,406	3,406	3,406	3,406	40,878	41,077	42,814
Planning and development		25	25	25	25	25	25	25	25	25	25	25	25	306	321	336
Road transport		3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	40,572	40,756	42,478
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19,651	19,651	19,651	19,651	19,651	19,651	19,651	19,651	19,651	19,651	19,651	19,651	235,810	235,856	244,297
Energy sources		16,916	16,916	16,916	16,916	16,916	16,916	16,916	16,916	16,916	16,916	16,916	16,916	202,995	201,433	208,257
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	32,815	34,423	36,041
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		60,843	60,843	60,843	60,843	60,843	60,843	60,843	60,843	60,843	60,843	60,843	60,843	730,112	758,785	779,818
			77,800	77,800	77,800	77,800	77,800	77,800	77,800	77,800	77,800	77,800	77,800			
Expenditure - Functional																
Governance and administration		25,717	25,717	25,717	25,717	25,717	25,717	25,717	25,717	25,717	25,717	25,717	25,717	308,603	322,214	330,313
Executive and council		4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	49,121	51,528	53,950
Finance and administration		19,200	19,200	19,200	19,200	19,200	19,200	19,200	19,200	19,200	19,200	19,200	19,200	230,397	240,534	246,140
Internal audit		2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	29,085	30,152	30,224

TABLED BUDGET 2023/24

Community and public safety		5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	61,316	64,320	67,343
Community and social services		1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	19,757	20,725	21,699
Sport and recreation		381	381	381	381	381	381	381	381	381	381	381	381	4,576	4,800	5,025
Public safety		1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824	21,889	22,962	24,041
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	15,095	15,834	16,578
Economic and environmental services		10,855	10,855	10,855	10,855	10,855	10,855	10,855	10,855	10,855	10,855	10,855	10,855	130,265	136,068	132,517
Planning and development		2,741	2,741	2,741	2,741	2,741	2,741	2,741	2,741	2,741	2,741	2,741	2,741	32,893	33,903	35,531
Road transport		8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	97,372	102,164	96,986
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		17,447	17,447	17,447	17,447	17,447	17,447	17,447	17,447	17,447	17,447	17,447	17,447	209,361	218,918	247,504
Energy sources		16,931	16,931	16,931	16,931	16,931	16,931	16,931	16,931	16,931	16,931	16,931	16,931	203,171	212,424	240,706
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		85	85	85	85	85	85	85	85	85	85	85	85	1,021	1,071	1,121
Waste management		431	431	431	431	431	431	431	431	431	431	431	431	5,169	5,422	5,677
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	59,129	709,545	741,520	777,678
Surplus/(Deficit) before assoc.		1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	20,567	17,266	2,140
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	20,567	17,266	2,140

Budgeted monthly cash flow

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

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source													1			
Property rates	10,710	10,710	10,710	10,710	10,710	10,710	10,710	10,710	10,710	10,710	10,710	10,710	128,521	134,818	141,155	
Service charges - electricity revenue	11,424	11,424	11,424	11,424	11,424	11,424	11,424	11,424	11,424	11,424	11,424	11,424	137,085	143,802	150,561	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	16,482	17,290	18,102	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - external investments	218	218	218	218	218	218	218	218	218	218	218	218	2,613	2,741	2,870	
Interest earned - outstanding debtors	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	43,233	45,352	47,483	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	114	114	114	114	114	114	114	114	114	114	114	114	1,363	1,430	1,497	
Licences and permits	509	509	509	509	509	509	509	509	509	509	509	509	6,109	6,409	6,710	
Agency services	544	544	544	544	544	544	544	544	544	544	544	544	6,529	6,816	3,578	
Transfers and Subsidies - Operational	71,214	-	-	-	-	68,114	-	-	68,114	-	-	-	207,443	220,568	216,514	
Other revenue	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	63,576	67,037	65,766	
Cash Receipts by Source	105,007	33,793	33,793	33,793	33,793	101,907	33,793	33,793	101,907	33,793	33,793	33,793	612,954	646,262	654,237	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	17,135	-	-	-	-	17,135	-	-	17,135	-	-	-	56,586	49,297	51,404	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	122,142	33,793	33,793	33,793	33,793	119,042	33,793	33,793	119,042	33,793	33,793	33,793	669,540	695,559	705,641
Cash Payments by Type															
Employee related costs	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	16,625,167	199,505	209,310	219,182
Remuneration of councillors	5,162	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	20,101	21,086	22,077
Finance charges	3,13,367	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	19,481	20,435	21,395
Bulk purchases - electricity	67	7	7	7	13,367	13,367	7	7	67	7	7	7	160,401	183,980	216,545
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	95,632	82,657	86,146
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	88,372	108,396	102,380
Cash Payments by Type	48,624	48,624	48,624	48,624	48,624	48,624	48,624	48,624	48,624	48,624	48,624	48,624	583,491	625,864	667,725
Other Cash Flows/Payments by Type															
Capital assets	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	5,397	64,766	54,977	57,084
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	55,721	55,721	55,721	55,721	55,721	55,721	55,721	55,721	55,721	55,721	55,721	55,721	668,657	701,241	745,209
NET INCREASE/(DECREASE) IN CASH HELD	66,420	(21,929)	(21,929)	(21,929)	(21,929)	63,320	(21,929)	(21,929)	63,320	(21,929)	(21,929)	(21,929)	883	(5,682)	(39,569)
Cash/cash equivalents at the month/year begin:	58,521	124,941	103,012	81,083	59,154	37,226	100,546	78,617	56,688	120,088	98,080	76,151	58,521	59,404	53,722
Cash/cash equivalents at the month/year end:	941	12	3	4	37,226	6	7	8	008	0	1	2	59,404	53,722	14,154

TABLED BUDGET 2023/24

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

Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
		Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-

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<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
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

Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		-	-	47,571	19,000	19,000	19,000	20,794	30,781	49,804
Roads Infrastructure		-	-	-	-	-	-	-	11,881	16,566
<i>Roads</i>		-	-	-	-	-	-	-	11,881	16,566
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	10,000	10,000	10,000	-	6,900	20,700
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	10,000	10,000	10,000	-	6,900	20,700
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	(200)	8,000	8,000	8,000	20,794	12,000	12,538
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	44	8,000	8,000	8,000	20,794	12,000	12,538
<i>LV Networks</i>		-	-	(244)	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-

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Reservoirs	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	47,771	1,000	1,000	1,000	-	-	-	-
Landfill Sites	-	-	47,771	1,000	1,000	1,000	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	820	820	820	1,000	3,000	-	-
Community Facilities	-	-	-	-	-	-	1,000	3,000	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	1,000	3,000	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-

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

TABLED BUDGET 2023/24

Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	1,500	1,500	1,500	1,500	-	-	-
Furniture and Office Equipment	-	-	-	1,500	1,500	1,500	1,500	-	-	-
Machinery and Equipment	-	-	1,281	-	-	-	-	-	-	-
Machinery and Equipment	-	-	1,281	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-

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Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	-	48,852	21,320	21,320	21,320	23,294	33,781	49,804

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

For 2023/24 financial year the infrastructure- electricity is budgeted for R20,7 million and followed by the infrastructure road transport which is budgeted for R35,7 million for 2023/24 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 2023/24

The capital programme is funded from grants and transfers, and internally generated funds from current year collection. For 2023/24 financial year, MIG represent the highest funding followed by INEP on the MTREF.

DETAILED CAPITAL PROGRAMMES

Project Name	Project Description and Location	Project Duration		Total Budget	Sources of Funding	MTEF Forward Estimates		
		Date:	Date:			2023/24	2024/25	2025/26
		Start	Finish					
Upgrading of Benfarm road Phase 2	Upgrading of road from gravel to tar in Benfarm area	January 2023	March 2024	R30 420 000.00	MIG	R10 792 000.00	R7 627 800.00	
Construction of storm water culverts	Construction of storm water culvert in Lulekani	July 2023	June 2024	R28 000 000.00	MIG	R10 000 000.00		
Refurbishment of Namakgale stadium	Upgrading of existing stadium facility in Namakgale	March 2021	November 2023	R44 941 439.69	MIG	R15 000 000.00	R10 887 937.09	
Installation of stormwater culvert at Mlambo stream	Construction of stormwater culvert	N/A	N/A	R6 900 000	MIG		R6 900 000.00	
Upgrading of Honeyville To Dinoko Sebera gravel to tar road	Upgrading of road from gravel to tar in Honeyville	N/A	N/A	R28 800 000	MIG			R9 600 000.00
Installation of stormwater culvert at Shitshitwe stream	Construction of stormwater culvert	N/A	N/A	R6 900 000	MIG		R6 900 000.00	R6 900 000.00
Installation of stormwater culvert at Tension Pilusa graveyard	Construction of stormwater culvert	N/A	N/A	R6 900 000	MIG			R6 900 000.00
Installation of high mast lights	Installation of high mast lights	N/A	N/A	R9 973 333.40	MIG		R4 981 262.91	R4 987 320.49
Upgrading of Jaroid to Bapedi sports ground road from gravel to tar road	Upgrading of road from gravel to tar	N/A	N/A	R17 000 000	MIG			R8 500 000.00
Street paving of Mabine to Sobby tarven street	Upgrading of road from gravel to paving	N/A	N/A	R29 700 000				R1 978 679.51
TOTAL						R35, 792 000.00	R37,297 000	R38,866 000

Descroption	Original Budget	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Electrification of new villages within Ba Phalaborwa municipality as per DMRE's approval (Majeje Ext Phase 2 - 400 units (Ward 03) Makhushane Camp – 180 units (Ward 19) Mashishimale – 75 units (Ward) Mosemaneng – 250 units (Ward 09) Nondweni-pre-eng 120 units (Ward 18) Priska pre-eng-150 units (Ward 18)	8 000 000	8 000 000	20 794 000	12 000 000	12 538 000
TOTAL	8 000 000	8 000 000	20 794 000	12 000 000	12 538 000

INTERNALLY FUNDED CAPITAL PROJECTS

Description			2023/24 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Office Furniture & Equipment	1 500 000	1 500 000	1 500 000	-	
Establishment of new landfill site in Phalaborwa	1 000 000	1 000 000			
Upgrading of road from gravel to tar: Tambo phase 2			5 680 000	5 680 000	5 680 000
Establishment of new Cemetery in Gravelotte			1 000 000		
TOTAL	2 500 000	2 500 000	8 180 000	5 680 000	5 680 000

OTHER OPERATIONAL PROJECT FUNDED FROM GRANTS

Description			2023/24 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Replacement of streetlights to energy saving lights in Ba-Phalaborwa	-	-	4 000 000	2 500 000	-
TOTAL	-	-	4 000 000	2 500 000	-

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

19 OTHER SUPPORTING DOCUMENTS

19.1 Supporting details to Budgeted Financial Performance

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates			67,186	127,560	127,403	167,567	167,567	167,567	200,300	210,115	219,990
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	2,588	(13,934)	14,411	13,352	13,352	13,352	15,744	16,516	17,292
Net Property Rates		-	64,598	141,494	112,993	154,215	154,215	154,215	184,556	193,599	202,698
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity			105,590	113,307	167,547	152,547	152,547	152,547	172,760	181,225	189,742
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	105,590	113,307	167,547	152,547	152,547	152,547	172,760	181,225	189,742
Service charges - Water	6										
Total Service charges - Water											
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-

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Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
<u>Service charges - Waste Water Management</u>											
Total Service charges - Waste Water Management											
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
<u>Service charges - Waste Management</u>	6										
Total refuse removal revenue		-	16,032	17,598	19,899	19,899	19,899	19,899	20,954	21,981	23,014
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	(213)	173	173	173	173	182	191	200
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		-	16,032	17,812	19,726	19,726	19,726	19,726	20,772	21,789	22,813
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	-	80,406	89,825	93,233	99,719	99,719	63,888	108,248	113,579	118,950
Pension and UIF Contributions			721	18,162	18,155	20,051	20,051	13,125	21,576	22,639	23,710
Medical Aid Contributions			6,785	5,749	13,735	11,001	11,001	5,018	11,662	12,234	12,810
Overtime			6,087	6,871	7,575	6,673	6,673	3,403	7,033	7,378	7,725
Performance Bonus			6,965	7,159	7,741	8,125	8,125	4,534	8,588	9,009	9,433
Motor Vehicle Allowance			876	14,317	27,751	20,334	20,334	9,892	21,867	22,945	24,030
Cellphone Allowance			18,183	1,442	1,562	1,667	1,667	1,024	1,769	1,856	1,943
Housing Allowances			-	645	646	718	718	498	771	809	847
Other benefits and allowances			27	10,662	9,103	6,385	6,385	2,296	6,799	7,133	7,470
Payments in lieu of leave			225	5,571	2,946	7,344	7,344	5,133	7,740	8,120	8,501
Long service awards			3,515	2,466	-	-	-	-	67	71	75
Post-retirement benefit obligations	4		-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Acting and post related allowance			19,452	2,810	2,792	3,212	3,212	1,965	3,771	3,943	4,112
In kind benefits			-	-	-	-	-	-	-	-	-
sub-total	5	-	143,244	165,677	185,239	185,231	185,231	110,776	199,891	209,714	219,606
<u>Less: Employees costs capitalised to PPE</u>			-	-	-	-	-	-	-	-	-
Total Employee related costs	1	-	143,244	165,677	185,239	185,231	185,231	110,776	199,891	209,714	219,606
<u>Depreciation and amortisation</u>											
Depreciation of Property, Plant & Equipment			73,933	86,696	75,295	75,203	75,203	65,489	79,189	83,069	76,973
Lease amortisation			91	91	-	92	92	61	97	102	106
Capital asset impairment			10,184	(7)	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	-	84,208	86,780	75,295	75,295	75,295	65,549	79,285	83,170	77,079
<u>Bulk purchases - electricity</u>											
Electricity bulk purchases			86,758	101,086	115,559	115,559	115,559	73,791	139,479	159,983	188,300
Total bulk purchases	1	-	86,758	101,086	115,559	115,559	115,559	73,791	139,479	159,983	188,300
<u>Transfers and grants</u>											
Cash transfers and grants			-	-	1,091	591	591	125	1,020	1,070	1,120
Non-cash transfers and grants			-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	1,091	591	591	125	1,020	1,070	1,120
<u>Contracted Services</u>											
Outsourced Services			18,994	46,089	44,571	30,045	30,045	28,136	31,779	32,980	34,185
Consultants and Professional Services			9,205	12,112	17,133	16,733	16,733	6,434	20,635	21,017	22,004
Contractors			5,480	12,824	14,329	18,714	18,714	7,760	30,744	17,879	18,720
Total contracted services		-	33,679	71,025	76,034	65,492	65,492	42,330	83,158	71,876	74,909
<u>Operational Costs</u>											
Collection costs			-	1,158	1,500	1,000	1,000	341	1,200	1,259	1,318
Contributions to 'other' provisions			(20,047)	18,415	4,200	-	-	2,191	200	210	220
Audit fees			4,863	4,698	5,000	5,000	5,000	6,755	5,265	5,523	3,783

TABLED BUDGET 2023/24

<i>Other Operational Costs</i>			70,640	45,519	72,294	75,342	75,342	35,589	89,946	93,220	90,421
Total Operational Costs	1	-	55,457	69,789	82,994	81,342	81,342	44,875	96,611	100,212	95,741
Repairs and Maintenance by Expenditure Item	8										
Employee related costs			-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)			-	-	-	-	-	-	-	-	-
Contracted Services			-	-	-	-	-	-	-	-	-
Other Expenditure			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-	-
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	-	22,015	24,483	26,029	26,029	137	25,500	26,749	28,006
Total Inventory Consumed & Other Material		-	-	22,015	24,483	26,029	26,029	137	25,500	26,749	28,006

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

TABLED BUDGET 2023/24

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 Supporting detail to 'Budgeted Financial Position'

Description	R ef	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		-	22,271	106,707	366,343	187,797	187,797	172,664	254,827	267,313	279,877
Water		-	815,939	973,932	-	973,932	973,932	1,082,867	973,932	1,021,655	1,069,673
Waste		-	120,194	143,320	13,726	164,620	164,620	130,323	184,068	193,088	202,163
Waste Water		-	136,048	169,145	-	169,145	169,145	205,292	169,044	177,327	185,661
Other trade receivables from exchange transactions		-	419,074	261,201	-	261,361	261,361	42,368	287	301	315
Gross: Trade and other receivables from exchange transactions		-	1,513,526	1,654,305	380,069	1,756,854	1,756,854	1,633,515	1,582,158	1,659,684	1,737,689
Less: Impairment for debt		-	(216,145)	(285,500)	-	(169,701)	(169,701)	(285,494)	(179,130)	(178,039)	(186,407)
Impairment for Electricity		-	(31,424)	(45,066)	-	(51,407)	(51,407)	(45,066)	(58,589)	(53,926)	(56,461)
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		-	(97,835)	(116,180)	-	(118,294)	(118,294)	(116,180)	(120,520)	(124,090)	(129,923)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	-	-	-	-	-	-	(22)	(23)	(24)

TABLED BUDGET 2023/24

			(86,88 5)	(124,2 53)				(124,2 47)			
Total net Trade and other receivables from Exchange Transactions	-	1,297,3 82	1,368,8 05	380,069	1,587,1 53	1,587,1 53	1,348,0 21	1,403,028	1,481,644	1,551,282	
Receivables from non-exchange transactions											
Property rates	-	306,77 6	416,01 9	83,081	204,861	204,861	530,76 1	327,784	343,845	360,006	
Less: Impairment of Property rates	-	-	(67,54 0)	-	(6,484)	(6,484)	(67,54 0)	(59,177)	(61,928)	(32,412)	
Net Property rates	-	306,77 6	348,47 9	83,081	198,377	198,377	463,22 1	268,607	281,917	327,594	
Other receivables from non-exchange transactions	-	31,006	31,450	-	31,324	31,324	31,450	31,324	32,859	34,403	
Impairment for other receivables from non-exchange transactions	-	(30,68 3)	(30,68 3)	-	(30,140)	(30,140)	(30,68 3)	(30,140)	(31,617)	(33,103)	
Net other receivables from non-exchange transactions	-	323	767	-	1,184	1,184	767	1,184	1,242	1,301	
Total net Receivables from non-exchange transactions	-	307,09 9	349,24 6	83,081	199,561	199,561	463,98 8	269,791	283,160	328,895	
Inventory											
Water											
Opening Balance	-	-	-	-	-	-	-	-	-	-	
System Input Volume	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works	-	-	-	-	-	-	-	-	-	-	
Bulk Purchases	-	-	-	-	-	-	-	-	-	-	
Natural Sources	-	-	-	-	-	-	-	-	-	-	
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	
Billed Authorised Consumption	-	-	-	-	-	-	-	-	-	-	
Billed Metered Consumption	-	-	-	-	-	-	-	-	-	-	
Free Basic Water	-	-	-	-	-	-	-	-	-	-	
Subsidised Water	-	-	-	-	-	-	-	-	-	-	
Revenue Water	-	-	-	-	-	-	-	-	-	-	

Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-
Agricultural											
Opening Balance		-	-	-	-	-	-	-	(348)	(714)	
Acquisitions		-	-	-	68	-	-	-	-	-	-
Issues	7	-	-	-	(68)	-	-	(348)	(365)	(383)	
Adjustments	8	-	-	-	-	-	-	-	-	-	
Write-offs	9	-	-	-	-	-	-	-	-	-	
Closing balance - Agricultural		-	-	-	-	-	-	(348)	(714)	(1,096)	
Consumables											
Standard Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	(2,167)	(2,273)	(2,380)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	-	-	-	(2,167)	(2,273)	(2,380)
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		-	-	21,631	21,631	21,354	21,354	21,354	20,610	24,150	27,864
Acquisitions		-	-	22,015	24,414	25,285	25,285	17,273	26,524	27,824	29,132
Issues	7	-	-	(22,015)	(24,414)	(26,029)	(26,029)	(137)	(22,985)	(24,110)	(25,243)
Adjustments	8	-	-	-	-	-	-	(12)	-	-	-
Write-offs	9	-	-	-	-	-	-	(582)	-	-	-
Closing balance - Materials and Supplies		-	-	21,631	21,631	20,610	20,610	37,895	24,150	27,864	31,752
Work-in-progress											

TABLED BUDGET 2023/24

Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		-	-	21,631	21,631	20,610	20,610	37,895	21,635	24,877	28,276
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		-	1,508,725	1,553,075	1,885,479	1,592,755	1,592,755	1,573,849	1,583,164	1,584,080	1,603,853
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
<u>Less: Accumulated depreciation</u>		-	(757,322)	(844,383)	(967,994)	(919,138)	(919,138)	(909,872)	(811,762)	(824,023)	(836,360)
Total Property, plant and equipment (PPE)	2	-	751,402	708,691	917,484	673,617	673,617	663,978	771,402	760,057	767,493
LIABILITIES											
Current liabilities - Financial liabilities											

TABLED BUDGET 2023/24

Short term loans (other than bank overdraft)		-	14,222	15,459	-	-	-	22,259	-	-	-
Current portion of long-term liabilities		-	172	923	(172)	-	-	923	-	-	-
Total Current liabilities - Financial liabilities		-	14,395	16,382	(172)	-	-	23,182	-	-	-
<u>Trade and other payables from exchange transactions</u>											
Trade and other payables from exchange transactions	5	24	1,385,003	1,715,588	(185,137)	(1,953,554)	(1,953,554)	1,891,717	(1,679,685)	(1,761,989)	(1,844,803)
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		-	1,143	(70,597)	-	-	-	(55,193)	-	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		-	21,990	56,720	-	(90,007)	(90,007)	69,481	(29,063)	(30,487)	(31,920)
Total Trade and other payables from exchange transactions	2	24	1,408,136	1,701,711	(185,137)	(2,043,561)	(2,043,561)	1,906,005	(1,708,747)	(1,792,476)	(1,876,722)
<u>Non current liabilities - Financial liabilities</u>											
Borrowing	4	-	74,535	57,377	(74,535)	(57,377)	(57,377)	36,977	(61,031)	(64,022)	(67,031)
Other financial liabilities		-	-	3,654	-	(3,654)	(3,654)	3,654	-	-	-
Total Non current liabilities - Financial liabilities		-	74,535	61,031	(74,535)	(61,031)	(61,031)	40,631	(61,031)	(64,022)	(67,031)
<u>Provisions</u>											
Retirement benefits		-	48,607	53,631	(48,607)	(53,631)	(53,631)	53,631	-	-	-
Refuse landfill site rehabilitation		-	93,172	103,193	(93,172)	(103,193)	(103,193)	103,193	(103,193)	(108,250)	(113,554)
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions		-	141,779	156,824	(141,779)	(156,824)	(156,824)	156,824	(103,193)	(108,250)	(113,554)
<u>CHANGES IN NET ASSETS</u>											
<u>Accumulated surplus/(deficit)</u>											
Accumulated surplus/(deficit) - opening balance		-	-	-	(1,349,397)	(628,664)	(628,664)	(4,304)	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	(1,349,397)	(628,664)	(628,664)	(4,304)	-	-	-

TABLED BUDGET 2023/24

					97)	4)	4)				
Surplus/(Deficit)	-	171,378	(88,746)	12,884	16,511	16,511	124,183	20,567	17,266	2,140	
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-	
Depreciation offsets	-	-	-	-	-	-	-	-	-	-	
Other adjustments	-	377,632	526,576	-	-	-	525,042	-	-	-	
Accumulated Surplus/(Deficit)	1	-	549,010	437,830	(1,336,513)	(612,153)	(612,153)	644,921	20,567	17,266	2,140
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	
Capital replacement		-	-	-	-	-	-	-	-	-	
Self-insurance		-	-	-	-	-	-	-	-	-	
Other reserves		-	-	-	-	-	-	-	-	-	
Revaluation		-	38,072	38,072	(38,072)	-	38,072	-	-	-	
Total Reserves	2	-	38,072	38,072	(38,072)	-	38,072	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	-	587,082	475,902	(1,374,585)	(612,153)	(612,153)	682,993	20,567	17,266	2,140

d. The municipality has no entities.

e. Reconciliation of transfers, Grant Receipts and Unspent Funds

0 - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		-	-	180,013	180,106	178,963	178,963	207,443	220,568	216,514
Local Government Equitable Share				169,872	171,127	169,984	169,984	196,989	213,004	211,368
Energy Efficiency and Demand Management				4,500	3,000	3,000	3,000	4,000	2,500	-
EPWP Incentive				1,099	1,195	1,195	1,195	1,470	-	-
Finance Management				3,000	3,100	3,100	3,100	3,100	3,100	3,100
Municipal Infrastructure Grant	-	-	-	1,542	1,684	1,684	1,684	1,884	1,964	2,046
Total Operating Transfers and Grants	-	-	-	180,013	180,106	178,963	178,963	207,443	220,568	216,514
<u>Capital Transfers and Grants</u>										
National Government:		-	-	34,898	52,001	52,001	52,001	56,586	49,297	51,404
Municipal Infrastructure Grant	-	-	-	29,898	32,001	32,001	32,001	35,792	37,297	38,866
Integrated National Electrification Programme Grant	-	-	-	5,000	20,000	20,000	20,000	20,794	12,000	12,538
Total Capital Transfers and Grants	5	-	-	34,898	52,001	52,001	52,001	56,586	49,297	51,404
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	214,911	232,107	230,964	230,964	264,029	269,865	267,918

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

Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	7,093	9,964	13,199	13,199	19,819	12,923	13,530
Roads Infrastructure		-	-	1,091	-	-	-	-	-	-
<i>Roads</i>		-	-	1,091	-	-	-	-	-	-
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	5,901	9,754	9,754	9,754	15,012	7,881	8,251
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	5,901	9,754	9,754	9,754	10,012	7,881	8,251
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	5,000	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Reservoirs	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	3,235	3,235	3,406	3,573	3,741	
Landfill Sites	-	-	-	-	3,235	3,235	3,406	3,573	3,741	
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	
Rail Lines	-	-	-	-	-	-	-	-	-	
Rail Structures	-	-	-	-	-	-	-	-	-	
Rail Furniture	-	-	-	-	-	-	-	-	-	
Drainage Collection	-	-	-	-	-	-	-	-	-	
Storm water Conveyance	-	-	-	-	-	-	-	-	-	
Attenuation	-	-	-	-	-	-	-	-	-	
MV Substations	-	-	-	-	-	-	-	-	-	
LV Networks	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	100	210	210	210	1,400	1,469	1,538	
Data Centres	-	-	-	-	-	-	-	-	-	
Core Layers	-	-	100	210	210	210	1,400	1,469	1,538	
Distribution Layers	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Community Assets	-	-	295	420	425	425	642	674	705	
Community Facilities	-	-	273	412	417	417	634	665	697	
Halls	-	-	196	14	19	19	20	21	22	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	77	398	398	398	614	644	675	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	22	8	8	8	8	8	8	9
Indoor Facilities	-	-	22	8	8	8	8	8	8	9
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	50	61	61	61	2,400	-	-	-
Operational Buildings	-	-	50	61	61	61	2,400	-	-	-
Municipal Offices	-	-	50	61	61	61	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	2,400	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	225	1,062	2,262	2,262	155	163	171
Furniture and Office Equipment		-	-	225	1,062	2,262	2,262	155	163	171
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	1,762	101	1	1	867	910	953
Transport Assets		-	-	1,762	101	1	1	867	910	953
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	9,425	11,607	15,947	15,947	23,884	14,669	15,359
R&M as a % of PPE		0.0%	0.0%	7.8%	3661.7%	13.1%	13.1%	19.7%	12.1%	0.0%
R&M as % Operating Expenditure		0.0%	0.0%	1.4%	2.0%	2.8%	2.8%	7.2%	2.1%	2.1%

**Supporting Table SA34d Depreciation
by asset class**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	39,691	55,075	54,513	47,579	47,579	50,101	52,556	46,026
Roads Infrastructure		–	–	1,585	44,175	34,429	34,429	36,254	38,030	30,818
<i>Roads</i>		–	–	1,585	44,175	16,195	16,195	17,053	17,889	15,730
<i>Road Structures</i>		–	–	–	–	–	–	–	–	–
<i>Road Furniture</i>		–	–	–	–	18,234	18,234	19,200	20,141	15,088
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	45,541	–	970	970	1,021	1,071	1,121
<i>Drainage Collection</i>		–	–	–	–	–	–	–	–	–
<i>Storm water Conveyance</i>		–	–	45,541	–	970	970	1,021	1,071	1,121
<i>Attenuation</i>		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	39,691	7,949	6,933	12,180	12,180	12,826	13,454	14,087
<i>Power Plants</i>		–	–	–	–	–	–	–	–	–
<i>HV Substations</i>		–	–	–	–	–	–	–	–	–
<i>HV Switching Station</i>		–	–	–	–	–	–	–	–	–
<i>HV Transmission Conductors</i>		–	–	–	–	–	–	–	–	–
<i>MV Substations</i>		–	–	–	–	5,890	5,890	6,202	6,506	6,811
<i>MV Switching Stations</i>		–	–	–	–	253	253	266	279	292
<i>MV Networks</i>		–	–	7,949	–	4,961	4,961	5,223	5,479	5,737
<i>LV Networks</i>		–	39,691	–	6,933	1,077	1,077	1,134	1,190	1,246
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
<i>Dams and Weirs</i>		–	–	–	–	–	–	–	–	–

TABLED BUDGET 2023/24

Boreholes	-	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	3,405	-	-	-	-	-	-
Landfill Sites	-	-	-	3,405	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Capital Spares	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Community Assets	-	15,318	12,860	5,183	5,111	5,111	5,381	5,645	5,910	
Community Facilities	-	15,318	12,860	5,183	5,111	5,111	5,381	5,645	5,910	
Halls	-	15,318	-	5,183	759	759	799	838	877	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	12,860	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	4,352	4,352	4,582	4,807	5,033	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<u>Other assets</u>	-	16,583	16,606	1,647	12,402	12,402	13,059	13,699	13,343	
Operational Buildings	-	16,583	16,606	1,647	12,402	12,402	13,059	13,699	13,343	
<i>Municipal Offices</i>	-	16,583	16,606	1,647	12,402	12,402	13,059	13,699	13,343	
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	
<i>Yards</i>	-	-	-	-	-	-	-	-	-	
<i>Stores</i>	-	-	-	-	-	-	-	-	-	
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	91	91	-	92	92	97	102	106	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	91	91	-	92	92	97	102	106	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	91	91	-	92	92	97	102	106	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	445	4,917	1,059	1,059	1,115	1,169	1,224	
Computer Equipment	-	-	445	4,917	1,059	1,059	1,115	1,169	1,224	
Furniture and Office Equipment	-	-	288	2,470	453	453	477	501	524	
Furniture and Office Equipment	-	-	288	2,470	453	453	477	501	524	
Machinery and Equipment	-	2,340	483	4,917	6,157	6,157	6,483	6,801	7,121	
Machinery and Equipment	-	2,340	483	4,917	6,157	6,157	6,483	6,801	7,121	
Transport Assets	-	-	938	1,647	2,442	2,442	2,572	2,698	2,825	
Transport Assets	-	-	938	1,647	2,442	2,442	2,572	2,698	2,825	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	

TABLED BUDGET 2023/24

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	74,024	86,787	75,295	75,295	75,295	79,285	83,170	77,079

Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Re f	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
Infrastructure		-	-	130	18,200	18,200	18,200	16,472	13,308	14,180
Roads Infrastructure		-	-	130	18,200	18,200	18,200	16,472	13,308	14,180
Roads		-	-	130	18,200	18,200	18,200	10,792	7,628	8,500
Road Structures		-	-	-	-	-	-	5,680	5,680	5,680
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Community Assets		-	-	115	5,357	5,357	5,357	15,000	10,888	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	115	5,357	5,357	5,357	15,000	10,888	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	115	5,357	5,357	5,357	15,000	10,888	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2023/24

<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	-	245	23,557	23,557	23,557	31,472	24,196	14,180
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.5%	52.5%	52.5%	52.5%	57.5%	41.7%	22.2%
<i>Upgrading of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.3%	31.3%	31.3%	31.3%	39.7%	29.1%	18.4%

Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Councillors		-	-	-				
Vote 2 - Budget and Treasury Office		-	-	6,900				
Vote 3 - Corporate Services		1,500	-	-				
Vote 4 - Community and Social Services		11,000	3,000	-				
Vote 5 - Planning and Development Services		-	-	-				
Vote 6 - Technical Services		52,266	54,977	57,084				
Total Capital Expenditure		64,766	57,977	63,984	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Councillors								
Vote 2 - Budget and Treasury Office								
Vote 3 - Corporate Services								
Vote 4 - Community and Social Services								
Vote 5 - Planning and Development Services								
Vote 6 - Technical Services								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		64,766	57,977	63,984	-	-	-	-

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: _____