

BA-PHALABORWA MUNICIPALITY



"Home of Marula and Wildlife Tourism"

ANNUAL BUDGET
2024/25 MTREF

Vision

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



Mission

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

Values

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

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ABBREVIATIONS/ACCRONYMS

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

PART ONE

ANNUAL BUDGET

1. MAYOR' S REPORT

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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 2024/25 annual budget and MTREF. The planning of the budget involved consideration of all factors, which had far reached implications on the annual budget of the municipality.

The 2024/25 - 2026/27 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	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Own Funding Revenue	468 902 488.00	471 452 488.00	510 059 371.00	558 612 177.00	613 351 910.00
Transfer and subsidies - Operational	207 443 050.00	207 443 050.00	223 212 050.00	221 501 100.00	221 555 550.00
Transfers and subsidies - capital	56 586 000.00	49 066 000.00	40 097 950.00	45 155 900.00	47 853 450.00
Totals	732 931 538.00	727 961 538.00	773 369 371.00	825 269 177.00	882 760 910.00

The total projected revenue for budget year 2024/25 is R773.3 million. The budgeted financing activities breakdown are as follows:

- Own generated revenue amount to **R510 million.**
- Operational transfer's grants as per Dora is **R223.2 million.**
- And capital transfers grants of **R40 million.**

Operational Budget

Total expenditure for the 2024/25 financial year amount to **R814.8 million**.

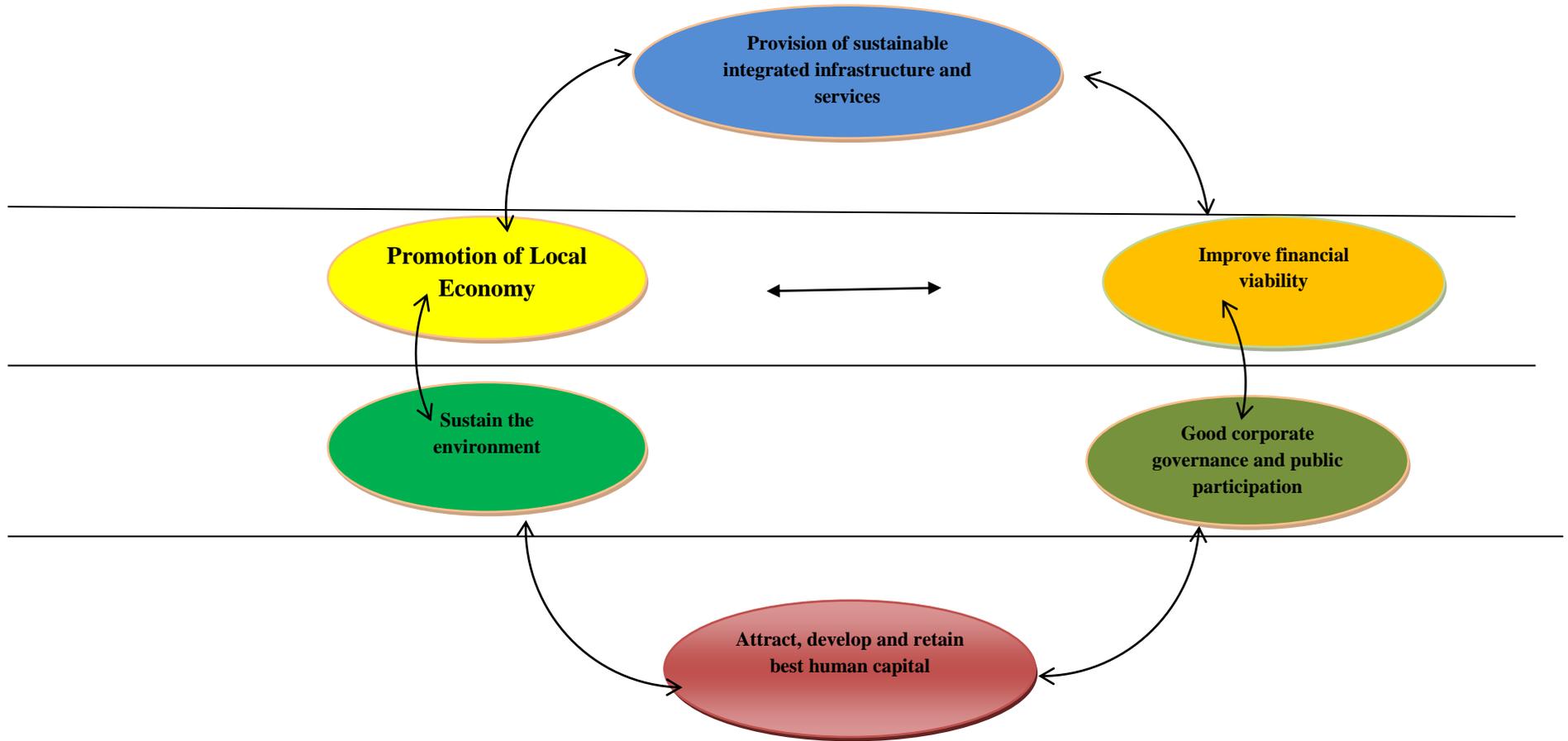
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure											
Employee related costs	2	143 244	165 677	172 122	199 891	199 891	199 891	140 278	211 878	221 359	231 734
Remuneration of councillors		15 304	17 262	18 189	20 101	18 401	18 401	13 236	18 067	18 898	19 748
Bulk purchases - electricity	2	86 758	101 086	94 788	139 479	138 279	138 279	88 043	155 868	180 340	208 653
Inventory consumed	8	17 129	29 761	36 006	25 500	25 715	25 715	18 147	24 104	25 030	25 989
Debt impairment	3	39 994	-	1 133	100 000	100 000	100 000	-	105 500	111 408	111 408
Depreciation and amortisation		84 208	86 780	47 422	79 285	79 285	79 285	59 000	83 646	88 330	88 330
Interest		18 641	18 266	20 847	19 481	19 481	19 481	-	20 552	21 703	21 703
Contracted services		33 679	71 025	48 792	83 158	82 609	82 609	46 735	78 607	61 626	65 921
Transfers and subsidies		-	9 854	7 390	1 020	1 020	1 020	278	1 076	1 136	1 136
Irrecoverable debts written off		-	136 917	(54 976)	-	-	-	-	-	-	-
Operational costs		54 132	148 481	56 178	96 611	99 845	99 845	59 890	115 540	116 189	114 217
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		663	(79 375)	404	-	-	-	-	-	-	-
Total Expenditure		493 751	705 735	448 296	764 525	764 525	764 525	425 608	814 838	846 018	888 840

Capital Budget

Description	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Municipal Infrastructure Grants	35 792 000.00	33 272 000.00	35 283 950.00	36 880 900.00	39 853 450.00
Integrated National Electricity Programme	20 794 000.00	15 794 000.00	4 814 000.00	8 275 000.00	8 000 000.00
Internally Funded Projects	8 180 000.00	8 180 000.00	19 694 463.00	18 719 463.00	7 000 000.00
Totals	64 766 000.00	57 246 000.00	59 792 413.00	63 875 363.00	54 853 450.00

The total capital budget amounts to **R59.7** million for 2024/25 financial year.

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



2. ANNUAL BUDGET TABLES

2.1. BUDGET SUMMARY

LIM334 Ba-Phalaborwa - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	95 114	133 398	135 075	184 556	184 556	184 556	153 290	194 706	205 610	217 330
Service charges	121 622	131 390	138 523	196 353	196 353	196 353	120 816	219 830	252 130	289 400
Investment revenue	2 718	2 434	4 026	2 613	5 113	5 113	3 356	5 394	5 696	6 021
Transfer and subsidies - Operational	205 154	182 025	196 070	207 443	207 443	207 443	214 241	223 212	221 501	221 556
Other own revenue	206 134	107 701	88 484	85 381	85 431	85 431	40 297	90 129	95 177	100 602
Total Revenue (excluding capital transfers and contributions)	630 743	556 948	562 178	676 346	678 896	678 896	532 001	733 271	780 113	834 907
Employee costs	143 244	165 677	172 122	199 891	199 891	199 891	140 278	211 878	221 359	231 734
Remuneration of councillors	15 304	17 262	18 189	20 101	18 401	18 401	13 236	18 067	18 898	19 748
Depreciation and amortisation	84 208	86 780	47 422	79 285	79 285	79 285	59 000	83 646	88 330	88 330
Interest	18 641	18 266	20 847	19 481	19 481	19 481	–	20 552	21 703	21 703
Inventory consumed and bulk purchases	103 886	130 847	130 794	164 979	163 994	163 994	106 189	179 972	205 370	234 643
Transfers and subsidies	–	9 854	7 390	1 020	1 020	1 020	278	1 076	1 136	1 136
Other expenditure	128 468	277 048	51 532	279 769	282 454	282 454	106 626	299 647	289 222	291 546
Total Expenditure	493 751	705 735	448 296	764 525	764 525	764 525	425 608	814 838	846 018	888 840
Surplus/(Deficit)	136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	106 393	(81 567)	(65 905)	(53 933)
Transfers and subsidies - capital (monetary allocations)	49 099	47 155	42 559	56 586	49 066	49 066	34 433	40 098	45 156	47 853
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	140 826	(41 469)	(20 749)	(6 079)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	140 826	(41 469)	(20 749)	(6 079)
Capital expenditure & funds sources										
Capital expenditure	–	89 087	(37 107)	64 766	57 246	57 246	85 003	59 793	66 576	56 853
Transfers recognised - capital	–	(427)	15 720	56 586	49 066	49 066	42 561	40 098	45 156	47 853
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	67 966	(31 279)	8 180	8 180	8 180	42 443	19 695	21 420	9 000

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Total sources of capital funds	–	67 539	(15 558)	64 766	57 246	57 246	85 003	59 793	66 576	56 853
Financial position										
Total current assets	1 396 055	1 583 752	2 006 694	1 803 977	575 589	575 589	2 269 798	618 275	667 573	695 417
Total non current assets	1 268 041	1 244 502	1 247 158	1 307 681	1 226 102	1 226 102	1 221 240	1 285 447	1 347 774	1 338 051
Total current liabilities	1 448 717	1 763 971	1 917 742	1 459 338	485 832	485 832	2 030 932	511 284	535 851	535 810
Total non current liabilities	220 841	227 405	207 788	120 144	199 902	199 902	184 274	211 857	221 602	221 602
Community wealth/Equity	871 209	608 291	1 033 043	1 334 719	952 071	952 071	1 149 581	973 772	1 055 514	1 086 322
Cash flows										
Net cash from (used) operating	(2)	(40 587)	1 131 367	(136 018)	(117 424)	(117 424)	101 397	(23 502)	71 100	76 930
Net cash from (used) investing	–	–	(19 232)	74 481	65 833	65 833	53 077	(67 784)	(76 562)	(65 381)
Net cash from (used) financing	–	–	18 700	(20 400)	(20 400)	(20 400)	20 400	(20 164)	(20 167)	(20 400)
Cash/cash equivalents at the year end	(2)	(40 587)	1 130 835	(81 937)	(71 991)	(71 991)	174 874	(67 360)	(92 990)	(101 842)
Cash backing/surplus reconciliation										
Cash and investments available	69 325	56 508	35 718	(97 897)	(93 734)	(93 734)	72 694	(67 596)	20 256	39 572
Application of cash and investments	1 386 146	1 654 054	1 556 284	1 267 828	276 821	276 821	1 461 065	(178 236)	(276 025)	(282 720)
Balance - surplus (shortfall)	(1 316 821)	(1 597 547)	(1 520 566)	(1 365 725)	(370 555)	(370 555)	(1 388 370)	110 640	296 281	322 292
Asset management										
Asset register summary (WDV)	1 173 063	1 182 023	1 189 619	1 194 527	1 138 731	1 138 731	1 182 007	1 182 007	1 251 905	1 230 483
Depreciation	74 024	86 787	74 880	79 285	79 285	79 285	83 646	83 646	88 330	88 330
Renewal and Upgrading of Existing Assets	–	(123)	36	31 472	32 702	32 702	10 837	–	–	–
Repairs and Maintenance	–	16 792	25 507	23 884	32 965	32 965	17 703	17 703	17 910	16 433
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	3 820	(15 723)	(15 254)	(16 260)	(16 260)	(16 260)	(17 246)	(18 357)	(19 571)	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	(3 820)	15 723	15 979	15 281	15 281	16 260	17 182	18 180	–
Refuse:	21	21	21	21	21	21	21	21	21	–

NOTES

- Total Revenue excluding capital transfers and contributions is estimated at R733.2 million for 2024/25 financial year, R780.1 million and R834.9 million for the year 2025/26 and 2026/27 respectively.
- Total Expenditure is estimated at R814.8 million for 2024/25 financial year.
- Total Capital budget for the financial year 2024/25 is estimated to be R59.8 million, which comprises of R40.1 million from Capital transfers Grants and R19.7 million funded internally.

2.2. BUDGETED FINANCIAL PERFORMANCE

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
Governance and administration		477 223	364 641	380 008	445 844	448 374	448 374	481 434	495 926	506 410
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		477 223	364 641	380 008	445 844	448 374	448 374	481 434	495 926	506 410
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 417	39 045	17 493	6 299	6 324	6 324	6 672	7 046	7 448
Community and social services		377	181	267	190	215	215	227	240	253
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		15 041	38 863	17 226	6 109	6 109	6 109	6 445	6 806	7 194
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		44 601	33 950	38 174	40 878	38 353	38 353	40 731	40 745	43 984
Planning and development		420	440	176	306	261	261	275	290	307
Road transport		44 180	33 510	37 998	40 572	38 092	38 092	40 457	40 455	43 677
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142 600	165 305	158 521	239 911	234 911	234 911	244 532	281 552	324 919
Energy sources		120 400	140 226	132 175	207 096	202 096	202 096	209 912	244 994	286 277
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		22 200	25 079	26 346	32 815	32 815	32 815	34 620	36 558	38 642
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	679 842	602 941	594 195	732 932	727 962	727 962	773 369	825 269	882 761
Expenditure - Functional	-									
Governance and administration		331 893	344 808	139 212	363 123	348 484	348 484	370 096	396 723	391 781
Executive and council		49 553	31 494	41 238	48 925	49 092	49 092	55 845	61 014	62 792
Finance and administration		262 326	292 814	74 112	285 514	270 261	270 261	280 493	301 386	294 440
Internal audit		20 014	20 500	23 862	28 683	29 132	29 132	33 759	34 324	34 548
Community and public safety		34 094	75 358	54 256	57 745	61 961	61 961	69 447	71 612	73 958
Community and social services		33 178	19 130	19 171	18 264	21 994	21 994	23 912	24 578	24 968

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Sport and recreation		95	2 992	2 750	3 103	2 984	2 984	3 784	4 199	4 261
Public safety		112	40 631	19 328	21 361	21 902	21 902	23 406	24 585	25 700
Housing		-	-	-	-	-	-	-	-	-
Health		709	12 605	13 008	15 017	15 081	15 081	18 345	18 251	19 029
Economic and environmental services		21 846	116 326	105 199	118 548	129 630	129 630	144 610	130 082	143 487
Planning and development		21 755	15 507	15 708	32 638	31 744	31 744	37 770	31 269	32 175
Road transport		91	100 819	89 491	85 911	97 887	97 887	106 839	98 813	111 312
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		106 581	169 838	150 033	225 109	224 450	224 450	232 957	258 501	292 749
Energy sources		126 449	147 323	147 559	215 339	213 626	213 626	223 499	248 626	282 853
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		(19 869)	22 515	2 474	9 771	10 824	10 824	9 458	9 876	9 895
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	494 414	706 330	448 700	764 525	764 525	764 525	817 111	856 918	901 974
Surplus/(Deficit) for the year		185 428	(103 389)	145 495	(31 594)	(36 564)	(36 564)	(43 741)	(31 649)	(19 213)

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 **R773.3 million** for the financial year 2024/25 and total operating expenditure by functional Classification is estimated at **R814.8 million**.
- It must be noted that the Total Revenue on this table includes capital revenues (Transfers recognized - capital)

2.3. BUDGETED FINANCIAL PERFORMANCE BY MUNICIPAL VOTE

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

Vote Description R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		476 845	364 395	379 192	445 624	448 104	448 104	481 149	495 625	506 092
Vote 3 - Corporate Services		378	246	815	220	270	270	285	301	318
Vote 4 - Community and Social Services		15 417	39 651	18 018	7 638	7 683	7 683	8 105	8 559	9 047
Vote 5 - Planning and Development Services		420	440	176	306	261	261	275	290	307
Vote 6 - Technical Services		186 781	198 209	195 994	279 144	271 644	271 644	283 555	320 494	366 997
Total Revenue by Vote	2	679 842	602 941	594 195	732 932	727 962	727 962	773 369	825 269	882 761
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		69 567	54 525	66 915	80 493	81 713	81 713	93 267	99 103	101 223
Vote 2 - Budget and Treasury Office		142 657	234 961	16 267	188 094	188 297	188 297	191 254	200 798	202 318
Vote 3 - Corporate Services		119 670	57 853	57 846	96 894	81 864	81 864	88 938	100 288	91 823
Vote 4 - Community and Social Services		14 047	103 691	66 183	74 574	77 277	77 277	83 656	86 852	89 805
Vote 5 - Planning and Development Services		21 755	13 870	13 475	29 879	28 613	28 613	34 301	28 120	28 890
Vote 6 - Technical Services		126 719	241 429	228 015	294 592	306 763	306 763	325 694	341 758	387 915
Total Expenditure by Vote	2	494 414	706 330	448 700	764 525	764 525	764 525	817 111	856 918	901 974
Surplus/(Deficit) for the year	2	185 428	(103 389)	145 495	(31 594)	(36 564)	(36 564)	(43 741)	(31 649)	(19 213)

- 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 **R773.3 million** for the year 2024/25 and total Expenditure by Vote is estimated to be **R817.1 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

ANNUAL BUDGET 2024/25

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	105 590	113 307	119 965	175 582	175 582	175 582	99 235	197 916	228 988	264 940
Service charges - Waste Management	2	16 032	18 082	18 558	20 772	20 772	20 772	21 581	21 914	23 141	24 460
Sale of Goods and Rendering of Services		691	887	664	743	743	743	635	784	828	875
Agency services		9 051	21 601	14 138	6 529	6 529	6 529	-	6 888	7 273	7 688
Interest earned from Receivables		25 003	11 337	25 527	17 508	17 508	17 508	7 726	18 470	19 505	20 617
Interest earned from Current and Non Current Assets		2 718	2 434	4 026	2 613	5 113	5 113	3 356	5 394	5 696	6 021
Rental from Fixed Assets		5	205	512	220	270	270	298	285	301	318
Operational Revenue		938	9 790	576	7 759	7 759	7 759	1 762	8 186	8 645	9 137
Non-Exchange Revenue											
Property rates	2	95 114	133 398	135 075	184 556	184 556	184 556	153 290	194 706	205 610	217 330
Fines, penalties and forfeits		301	598	514	1 363	1 363	1 363	-	1 438	1 519	1 606
Licences or permits		5 690	20 358	5 598	6 109	6 109	6 109	(0)	6 445	6 806	7 194
Transfer and subsidies - Operational		205 154	182 025	196 070	207 443	207 443	207 443	214 241	223 212	221 501	221 556
Interest		19 818	41 761	30 429	45 149	45 149	45 149	29 876	47 632	50 300	53 167
Gains on disposal of Assets		144 637	-	(17)	-	-	-	-	-	-	-
Other Gains		-	1 163	10 542	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		630 743	556 948	562 178	676 346	678 896	678 896	532 001	733 271	780 113	834 907
Expenditure											
Employee related costs	2	143 244	165 677	172 122	199 891	199 891	199 891	140 278	211 878	221 359	231 734
Remuneration of councillors		15 304	17 262	18 189	20 101	18 401	18 401	13 236	18 067	18 898	19 748
Bulk purchases - electricity	2	86 758	101 086	94 788	139 479	138 279	138 279	88 043	155 868	180 340	208 653
Inventory consumed	8	17 129	29 761	36 006	25 500	25 715	25 715	18 147	24 104	25 030	25 989
Debt impairment	3	39 994	-	1 133	100 000	100 000	100 000	-	105 500	111 408	111 408
Depreciation and amortisation		84 208	86 780	47 422	79 285	79 285	79 285	59 000	83 646	88 330	88 330
Interest		18 641	18 266	20 847	19 481	19 481	19 481	-	20 552	21 703	21 703
Contracted services		33 679	71 025	48 792	83 158	82 609	82 609	46 735	78 607	61 626	65 921

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Transfers and subsidies		-	9 854	7 390	1 020	1 020	1 020	278	1 076	1 136	1 136
Irrecoverable debts written off		-	136 917	(54 976)	-	-	-	-	-	-	-
Operational costs		54 132	148 481	56 178	96 611	99 845	99 845	59 890	115 540	116 189	114 217
Other Losses		663	(79 375)	404	-	-	-	-	-	-	-
Total Expenditure		493 751	705 735	448 296	764 525	764 525	764 525	425 608	814 838	846 018	888 840
Surplus/(Deficit)		136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	106 393	(81 567)	(65 905)	(53 933)
Transfers and subsidies - capital (monetary allocations)	6	49 099	47 155	42 559	56 586	49 066	49 066	34 433	40 098	45 156	47 853
Surplus/(Deficit) for the year	1	186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	140 826	(41 469)	(20 749)	(6 079)

Notes

- Total Revenue (excluding capital transfers and contributions) is **R733.2** million for 2024/25 financial year and increases to **R780.1** million for 2025/26 financial year and **R834.9** million for 2026/27 financial year.
- Revenue to be generated from property rate is estimated at **R194.7** million in 2024/25 financial year of which the property valuation roll was considered. It must be noted that the revenue excludes the revenue foregone.
- Services charges relating to electricity is **R197.9** million.
- 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 **R814.8** million for 2024/25.
- The employees' related cost is estimated to be **R211.1** million.
- The Remuneration of Councillors is projected at **R18.0** million and of which the municipality considered the Minister of COGSTA Determination of Upper Limits.
- The depreciation and amortisation has been estimated at **R83.6** million of which the Asset Register has been considered.

2.5. BUDGETED CAPITAL EXPENDITURE BY VOTE

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	41 744	(36 245)	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	1 206	1 500	1 500	1 500	1 500	1 700	2 000	2 000
Vote 4 - Community and Social Services		-	47 771	(17 789)	1 000	1 000	1 000	1 000	7 225	10 000	5 000
Vote 5 - Planning and Development Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	(427)	15 720	62 266	54 746	54 746	54 746	50 867	51 875	47 853
Capital single-year expenditure sub-total		-	89 087	(37 107)	64 766	57 246	57 246	57 246	59 792	63 875	54 853
Total Capital Expenditure - Vote		-	89 087	(37 107)	64 766	57 246	57 246	57 246	59 792	63 875	54 853
Capital Expenditure - Functional											
Governance and administration		-	41 744	(35 038)	1 500	1 500	1 500	7 373	1 700	2 000	2 000
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	41 744	(35 038)	1 500	1 500	1 500	7 373	1 700	2 000	2 000
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	(117)	117	16 000	10 230	10 230	6 434	12 975	-	-
Community and social services		-	-	-	1 000	1 000	1 000	-	1 000	-	-
Sport and recreation		-	(117)	117	15 000	9 230	9 230	6 434	11 775	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	200	-	-
Economic and environmental services		-	(6)	15 299	26 472	29 722	29 722	34 431	32 104	37 913	35 567
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	(6)	15 299	26 472	29 722	29 722	34 431	32 104	37 913	35 567
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	47 467	(17 485)	20 794	15 794	15 794	33 010	13 014	23 962	17 286
Energy sources		-	(304)	304	20 794	15 794	15 794	3 028	8 014	13 962	12 286
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	47 771	(17 789)	-	-	-	29 982	5 000	10 000	5 000
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	89 087	(37 107)	64 766	57 246	57 246	81 248	59 792	63 875	54 853
Funded by:											
National Government		-	(427)	15 720	56 586	49 066	49 066	38 917	40 098	45 156	47 853

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Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	(427)	15 720	56 586	49 066	49 066	38 917	40 098	45 156	47 853
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	67 966	(31 279)	8 180	8 180	8 180	42 331	19 694	18 719	7 000
Total Capital Funding	7	-	67 539	(15 558)	64 766	57 246	57 246	81 248	59 792	63 875	54 853

- The Capital Projects amount to **R59.8 million** which are appropriated per department in the municipality.

2.6. BUDGETED FINANCIAL POSITION

LIM334 Ba-Phalaborwa - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		69 325	56 508	35 718	(97 897)	(93 734)	(93 734)	72 694	(67 596)	20 256	39 572
Trade and other receivables from exchange transactions	1	1 395 217	1 358 634	1 631 349	1 569 939	259 789	259 789	1 635 029	264 442	239 874	240 985
Receivables from non-exchange transactions	1	12 977	120 275	273 519	253 157	342 649	342 649	457 757	330 373	312 626	315 493
Current portion of non-current receivables		-	-	-	-	28	28	-	29	30	30
Inventory	2	21 631	21 354	20 926	42 245	810	810	37 969	20 926	22 076	23 291
VAT		26 034	25 827	38 084	36 533	58 221	58 221	56 185	61 892	64 124	67 458
Other current assets		(129 129)	1 154	7 099	-	7 826	7 826	10 165	8 210	8 587	8 587
Total current assets		1 396 055	1 583 752	2 006 694	1 803 977	575 589	575 589	2 269 798	618 275	667 573	695 417
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		394 701	414 579	440 904 309.00	414 579	442 037	442 037	440 904	463 697	485 027	485 027
Property, plant and equipment	3	751 402	708 218	701 061	771 402	783 753	783 753	675 212	821 424	862 407	852 684
Biological assets		142	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		121 522	121 522	104 952	121 522	317	317	104 952	333	348	348
Intangible assets		274	183	91	178	(6)	(6)	23	(6)	(8)	(8)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	149	-	-	-	149	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		1 268 041	1 244 502	1 247 158	1 307 681	1 226 102	1 226 102	1 221 240	1 285 447	1 347 774	1 338 051
TOTAL ASSETS		2 664 096	2 828 253	3 253 852	3 111 658	1 801 691	1 801 691	3 491 038	1 903 722	2 015 347	2 033 468
LIABILITIES											
Current liabilities											
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		14 395	16 382	17 668	(20 400)	(2 732)	(2 732)	15 968	(1 866)	(1 014)	(1 014)
Consumer deposits		4 313	4 627	5 006	-	4 822	4 822	5 384	5 059	5 291	5 291

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Trade and other payables from exchange transactions	4	1 385 003	1 674 435	1 777 297	1 428 705	424 082	424 082	1 895 957	445 755	466 393	466 393
Trade and other payables from non-exchange transactions	5	1 143	918	0	–	0	0	(29 324)	–	–	–
Provision		21 873	20 870	26 862	18 557	5 987	5 987	26 862	6 280	6 569	6 569
VAT		21 990	46 738	91 756	32 475	53 672	53 672	116 933	56 057	58 611	58 570
Other current liabilities		–	–	(848)	–	–	–	(848)	–	–	–
Total current liabilities		1 448 717	1 763 971	1 917 742	1 459 338	485 832	485 832	2 030 932	511 284	535 851	535 810
Non current liabilities											
Financial liabilities	6	74 535	61 031	45 818	61 031	45 839	45 839	22 304	48 085	50 297	50 297
Provision	7	97 699	112 743	112 042	59 113	112 042	112 042	112 042	119 692	127 225	127 225
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		48 607	53 631	49 929	–	42 021	42 021	49 929	44 080	44 080	44 080
Total non current liabilities		220 841	227 405	207 788	120 144	199 902	199 902	184 274	211 857	221 602	221 602
TOTAL LIABILITIES		1 669 558	1 991 376	2 125 530	1 579 481	685 734	685 734	2 215 206	723 141	757 453	757 412
NET ASSETS		994 537	836 878	1 128 322	1 532 177	1 115 957	1 115 957	1 275 832	1 180 581	1 257 894	1 276 056
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	833 136	570 219	1 020 850	1 334 719	964 264	964 264	1 161 774	986 562	1 068 893	1 099 701
Reserves and funds	9	38 072	38 072	12 193	–	(12 193)	(12 193)	(12 193)	(12 790)	(13 379)	(13 379)
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	871 209	608 291	1 033 043	1 334 719	952 071	952 071	1 149 581	973 772	1 055 514	1 086 322

2.7. BUDGETED CASH FLOWS

LIM334 Ba-Phalaborwa - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	88 202	127 344	127 344	127 344	144 184	163 553	205 610	217 330
Service charges		-	-	184 589	155 806	155 153	155 153	270 598	184 451	251 849	289 078
Other revenue		-	51 000	82 328	85 748	22 774	22 774	113 349	24 027	25 372	26 818
Transfers and Subsidies - Operational	1	-	2 418	199 057	207 443	207 443	207 443	422 832	223 212	221 501	221 556
Transfers and Subsidies - Capital	1	-	-	42 377	56 586	49 066	49 066	93 327	40 098	45 156	47 853
Interest		-	-	3 014	2 613	5 113	5 113	5 472	5 394	5 696	6 021
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(2)	(94 005)	531 801	(768 057)	(680 816)	(680 816)	(948 364)	(660 544)	(680 185)	(727 827)
Interest		-	-	-	(2 481)	(2 481)	(2 481)	-	(2 617)	(2 763)	(2 763)
Transfers and Subsidies	1	-	-	-	(1 020)	(1 020)	(1 020)	-	(1 076)	(1 136)	(1 136)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2)	(40 587)	1 131 367	(136 018)	(117 424)	(117 424)	101 397	(23 502)	71 100	76 930
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		-	-	(19 232)	74 481	65 833	65 833	53 077	(67 784)	(76 562)	(65 381)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(19 232)	74 481	65 833	65 833	53 077	(67 784)	(76 562)	(65 381)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits									236	233	-
Payments											
Repayment of borrowing		-	-	18 700	(20 400)	(20 400)	(20 400)	20 400	(20 400)	(20 400)	(20 400)

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NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	18 700	(20 400)	(20 400)	(20 400)	20 400	(20 164)	(20 167)	(20 400)
NET INCREASE/ (DECREASE) IN CASH HELD		(2)	(40 587)	1 130 835	(81 937)	(71 991)	(71 991)	174 874	(111 450)	(25 630)	(8 852)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	44 090	(67 360)	(92 990)
Cash/cash equivalents at the year end:	2	(2)	(40 587)	1 130 835	(81 937)	(71 991)	(71 991)	174 874	(67 360)	(92 990)	(101 842)

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.

2.8. CASH BACKED RESERVES/ACCUMULATED SURPLUSES

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(2)	(40 587)	1 130 835	(81 937)	(71 991)	(71 991)	174 874	(67 360)	(92 990)	(101 842)
Other current investments > 90 days		69 328	97 095	(1 095 116)	(15 960)	(21 743)	(21 743)	(102 179)	(236)	113 246	141 414
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		69 325	56 508	35 718	(97 897)	(93 734)	(93 734)	72 694	(67 596)	20 256	39 572
Application of cash and investments											
Unspent conditional transfers		1 143	918	0	-	0	0	(29 324)	-	-	-
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	1 385 003	1 617 802	1 206 084	1 015 603	311 139	311 139	990 746	(9 658)	(33 998)	(39 627)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		1 386 146	1 618 720	1 206 084	1 015 603	311 140	311 140	961 422	(9 658)	(33 998)	(39 627)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 874)	(404 874)	(888 727)	(57 938)	54 254	79 199
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 874)	(404 874)	(888 727)	(57 938)	54 254	79 199

NOTES

- As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 MTREF the end objective of the medium-term framework was to ensure the budget is funded as per section 18 of the MFMA

2.9. ASSET MANAGEMENT

LIM334 Ba-Phalaborwa - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	56 162	51 944	33 294	24 544	24 544	33 368	66 576	45 153
<i>Roads Infrastructure</i>		-	-	-	-	-	-	18 792	37 914	23 867
<i>Storm water Infrastructure</i>		-	-	15 293	10 000	6 250	6 250	500	-	-
<i>Electrical Infrastructure</i>		-	(304)	-	20 794	15 794	15 794	4 814	13 962	12 286
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	47 771	29 982	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	47 467	45 275	30 794	22 044	22 044	24 106	51 876	36 153
Community Facilities		-	558	384	1 000	1 000	1 000	1 000	1 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	938	-	-
Community Assets		-	558	384	1 000	1 000	1 000	1 938	1 000	-
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		-	1 068	1 400	-	-	-	-	-	-
Furniture and Office Equipment		-	-	1 206	1 500	1 500	1 500	1 700	3 500	4 000
Machinery and Equipment		-	1 281	2 313	-	-	-	-	-	-
Transport Assets		-	5 788	1 365	-	-	-	625	200	-
Land		-	-	-	-	-	-	5 000	10 000	5 000

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Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
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	-	(123)	36	31 472	32 702	32 702	10 837	-	-
Roads Infrastructure		-	(6)	-	16 472	23 472	23 472	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	(6)	-	16 472	23 472	23 472	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	(117)	-	15 000	9 230	9 230	10 837	-	-
Community Assets		-	(117)	-	15 000	9 230	9 230	10 837	-	-
Heritage Assets		-	-	36	-	-	-	-	-	-
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	-	56 039	51 980	64 766	57 246	57 246	44 206	66 576	45 153

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<i>Roads Infrastructure</i>		-	(6)	-	16 472	23 472	23 472	18 792	37 914	23 867
<i>Storm water Infrastructure</i>		-	-	15 293	10 000	6 250	6 250	500	-	-
<i>Electrical Infrastructure</i>		-	(304)	-	20 794	15 794	15 794	4 814	13 962	12 286
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	47 771	29 982	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	47 461	45 275	47 266	45 516	45 516	24 106	51 876	36 153
Community Facilities		-	558	384	1 000	1 000	1 000	1 000	1 000	-
Sport and Recreation Facilities		-	(117)	-	15 000	9 230	9 230	11 775	-	-
Community Assets		-	441	384	16 000	10 230	10 230	12 775	1 000	-
Heritage Assets		-	-	36	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 068	1 400	-	-	-	-	-	-
Furniture and Office Equipment		-	-	1 206	1 500	1 500	1 500	1 700	3 500	4 000
Machinery and Equipment		-	1 281	2 313	-	-	-	-	-	-
Transport Assets		-	5 788	1 365	-	-	-	625	200	-
Land		-	-	-	-	-	-	5 000	10 000	5 000
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	56 039	51 980	64 766	57 246	57 246	44 206	66 576	45 153
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 173 063	1 182 023	1 189 619	1 194 527	1 138 731	1 138 731	1 182 007	1 251 905	1 230 483
<i>Roads Infrastructure</i>		339 671	349 247	362 442	329 561	395 738	395 738	409 098	445 822	431 775
<i>Storm water Infrastructure</i>		-	(45 541)	(30 247)	(27 531)	(33 101)	(33 101)	(40 797)	(43 226)	(43 226)
<i>Electrical Infrastructure</i>		-	9 032	9 053	14 239	12 239	12 239	4 226	9 896	8 220

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<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	47 771	29 982	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		339 671	360 509	371 229	316 269	374 875	374 875	372 527	412 491	396 769
Community Assets		230 818	205 277	191 274	325 607	263 800	263 800	278 692	279 011	278 011
Heritage Assets		121 522	121 522	104 952	121 522	317	317	333	348	348
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Investment properties		394 701	414 579	440 904	414 579	442 037	442 037	463 697	485 027	485 027
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other Assets		11 225	(733)	(962)	(51 571)	(34 571)	(34 571)	(36 343)	(38 153)	(38 153)
Biological or Cultivated Assets		142	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Intangible Assets		274	183	91	178	(6)	(6)	(6)	(8)	(8)
Computer Equipment		-	619	1 143	(496)	(2 896)	(2 896)	(3 047)	(3 203)	(3 203)
Furniture and Office Equipment		-	(292)	601	1 529	1 651	1 651	1 854	3 653	4 153
Machinery and Equipment		-	798	2 076	(10 078)	9 532	9 532	9 988	10 427	10 427
Transport Assets		-	4 850	3 600	2 278	9 280	9 280	10 942	10 334	10 134
Land		74 711	83 372	91 977	86 977					
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 173 063	1 182 023	1 189 619	1 194 527	1 138 731	1 138 731	1 182 007	1 251 905	1 230 483
EXPENDITURE OTHER ITEMS		74 024	103 579	100 387	103 169	112 250	112 250	101 349	106 241	104 764
<u>Depreciation</u>	7	74 024	86 787	74 880	79 285	79 285	79 285	83 646	88 330	88 330
<u>Repairs and Maintenance by Asset Class</u>	3	-	16 792	25 507	23 884	32 965	32 965	17 703	17 910	16 433
<i>Roads Infrastructure</i>		-	5 481	5 317	-	7 094	7 094	6 000	6 330	6 672
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	4 371	7 952	15 012	15 625	15 625	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	3 415	3 406	3 406	3 406	1 000	1 000	1 000

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<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	100	47	1 400	700	700	500	500	500	500
Infrastructure	-	9 953	16 730	19 819	26 826	26 826	7 500	7 830	8 172	
Community Facilities	-	273	378	634	454	454	3 173	3 569	1 699	
Sport and Recreation Facilities	-	22	-	8	8	8	200	200	200	
Community Assets	-	295	378	642	462	462	3 373	3 769	1 899	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	50	60	2 400	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Other Assets	-	50	60	2 400	-	-	-	-	-	
Biological or Cultivated Assets	-	-	0	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	225	546	155	100	100	412	65	65	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	6 268	7 793	867	5 576	5 576	6 418	6 247	6 298	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS		74 024	103 579	100 387	103 169	112 250	112 250	101 349	106 241	104 764

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	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<u>Demographics</u>												
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
<u>Monthly household income (no. of households)</u>												
No income	1, 12		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

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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												
<u>Poverty profiles (no. of households)</u>												
< R2 060 per household per month	13											
Insert description	2											
<u>Household/demographics (000)</u>												
Number of people in municipal area						151	151	151	151	151	151	151
Number of poor people in municipal area						64	64	64	64	64	64	64
Number of households in municipal area						41	41	41	41	41	41	41
Number of poor households in municipal area												
Definition of poor household (R per month)												
<u>Housing statistics</u>	3											

Formal			44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425
Informal			148	148	148	148	148	148	148	148	148	148
Total number of households			44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
<u>Economic</u>	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<u>Collection rates</u>	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												

Revenue from agency services												
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Detail on the provision of municipal services for A10

Total municipal services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		Piped water inside dwelling	15	15	15	15	15	15	15	15	15
		Piped water inside yard (but not in dwelling)	19	19	19	19	19	19	19	19	19
	8	Using public tap (at least min.service level)	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812
	10	Other water supply (at least min.service level)	413	413	413	413	413	413	413	413	413
		<i>Minimum Service Level and Above sub-total</i>	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259

	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	234	234	234	234	234	234	234	234	234
		No water supply	2	2	2	2	2	2	2	2	2
		<i>Below Minimum Service Level sub-total</i>	236	236	236	236	236	236	236	236	236
		Total number of households	4,495								
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	16,638	16,638	16,638	16,638	16,638	16,638	16,638	16,638	16,638
		Flush toilet (with septic tank)	860	860	860	860	860	860	860	860	860
		Chemical toilet	424	424	424	424	424	424	424	424	424
		Pit toilet (ventilated)	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718	6,718
		Other toilet provisions (> min.service level)	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833
		<i>Minimum Service Level and Above sub-total</i>	35,473	35,473	35,473	35,473	35,473	35,473	35,473	35,473	35,473
		Bucket toilet	80	80	80	80	80	80	80	80	80

	Other toilet provisions (< min.service level)	864	864	864	864	864	864	864	864	864
	No toilet provisions	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698
	<i>Below Minimum Service Level sub-total</i>	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642
	Total number of households	41,115								
	<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			2019/20	2020/21	2021/22	Current Year 2022/23			2024/25 Medium Term Revenue & Expenditure Framework		

	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	15	15	15	15	15	15	15	15	15
		Piped water inside yard (but not in dwelling)	19	19	19	19	19	19	19	19	19
	8	Using public tap (at least min.service level)	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812
	10	Other water supply (at least min.service level)	413	413	413	413	413	413	413	413	413
		<i>Minimum Service Level and Above sub-total</i>	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)	234	234	234	234	234	234	234	234	234
		No water supply	2	2	2	2	2	2	2	2	2
		<i>Below Minimum Service Level sub-</i>	236	236	236	236	236	236	236	236	236

ANNUAL BUDGET 2024/25

	<i>total</i>									
Total number of households	4,495									
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)	16,638	16,638	16,638	16,638	16,638	16,638	16,638	16,638	16,638	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	35,473
Bucket toilet	80	80	80	80	80	80	80	80	80	80
Other toilet provisions (< min.service level)	864	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	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	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</i>	20,066	20,066	20,066	20,066	20,066	20,066	20,066	20,066	20,066

		<i>Above sub-total</i>									
		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								

PART TWO

ANNUAL BUDGET SUPPORTING INFORMATION

5. OVERVIEW OF ANNUAL BUDGET

5.1 Schedule of key deadlines relating to budget process

1. IDP, Budget, PMS and MPAC Calendar for 2024-25

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 2023/24 financial year. The activities will culminate in the adoption of the 2024/25 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 2023	Preparatory Phase <ul style="list-style-type: none"> Mayor tables IDP/Budget/PMS/MPAC Framework & Process Plan in (Special Council) 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 27/07/2023 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Establish Departmental Budget Committees (include councillors & officials). 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 28/07/2023 04/09/2023 	-
PMS				
	<ul style="list-style-type: none"> Compilation of 2021/2023 4th quarterly report Conclude 2023/24 annual performance agreements. 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and 	<ul style="list-style-type: none"> 04/07/2023 - 14/07/2023 01/07/2023 - 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Submit final approved SDBIP to Mayor 	Development <ul style="list-style-type: none"> Manager Strategic Planning 	28/07/2023 <ul style="list-style-type: none"> 28/07/2023 	
MPAC				
	<ul style="list-style-type: none"> MPAC Framework and Process Plan. Consideration of SDBIP for fourth quarter. Report on SCM- disciplinary matters related to MFMA. Monthly budget statements. MPAC and Audit Committee Quarterly meeting/ report on functioning of AC Final Work Programme presented to Council. Irregular, Fruitless. Unauthorized and Wasteful Expenditure. 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 27/07/2023 24/07/2023 	
IDP				
August 2023	Analysis Phase	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager 	<ul style="list-style-type: none"> 01/08/2023 - 31/09/2023 01/08/2023 - 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Community Satisfaction Survey 	Strategic Planning	31/09/2023 <ul style="list-style-type: none"> 01/08/2023 31/09/2023 	-
Budget and mSCOA				
	<ul style="list-style-type: none"> 2023/24 internal analysis of financial and non-financial performance. Determine financial position and assess financial capacity against future strategies. mSCOA Operational Meeting mSCOA Steering Meeting 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 30/08/2023 10 /08/2023 08/08/2023 	
PMS				
	<ul style="list-style-type: none"> 2022/23 IDP implementation feedback: Fourth Quarter Mayoral Imbizo Make public the 2023/24 SDBIP. Make public 2023/24 annual performance agreements and ensure that copies are submitted to Council and MEC: CoGHSTA Place 2023/24 annual performance agreements on the municipal website. 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager (Mayoral Imbizo)	<ul style="list-style-type: none"> 01/08/2023 31/08/2023 11/08/2023 16/08/2023 14/08/2023 02/08/2023 – 	-

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Individual performance assessments 2022/23 Annual 	<ul style="list-style-type: none"> Manager in the office of the Municipal Manager Senior Public Participation Officer 	31/08/2023	
MPAC				
	<ul style="list-style-type: none"> Committee meeting. MPAC District wide session Monthly budget statements Annual performance plan prepared. Performance agreements signed by MM & section 56 officials. Annual financial statements to be submitted to AG. Declaration forms completed and updated by Cllrs and Staff. Probing 4th quarter performance report. Public hearing on the fourth quarter performance report. 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 24-31/08/2023 	
Risk Management				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Risk Management Committee (2022/23 Fourth Quarter Risk Management Report) 	Office of Municipal Manager <ul style="list-style-type: none"> Manager Risk Management 	<ul style="list-style-type: none"> 10/08/2023 	
IDP				
September 2023	Analysis Phase	Planning and Development		
	<ul style="list-style-type: none"> Data collection (ward-based planning) Data analysis and interpretation Community Satisfaction Survey 	<ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 01/08/2023 – 31/09/2023 01/08/2023 – 30/09/2023 01/08/2023 – 30/09/2023 	
	<ul style="list-style-type: none"> IDP, Budget & PMS Operational Meeting (Analysis Phase) IDP, Budget & PMS Technical Meeting (Analysis Phase) IDP, Budget & PMS Steering Meeting (Analysis Phase) IDP, Budget & PMS Rep Forum (Analysis Phase) 		<ul style="list-style-type: none"> 22/09/2023 25/07/2023 25/07/2023 28/09/2023 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Circulate budget schedules 	Budget and Treasury	<ul style="list-style-type: none"> 27/09/2023 	–

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> to all departments. Consolidate draft core departments business plans & budgets. Review resources frames and financial strategies mSCOA Operational Meeting mSCOA Steering Meeting 	<ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 10/10/2023 08/09/2023 – 15/09/2023 26/09/2023 – 03/11/2023 06/09/2023 12/09/2023 	
PMS				
	<ul style="list-style-type: none"> Individual performance assessment report 2022/23 Annual Submission of Final 2022/23 departmental annual reports 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 08/09/2023 08/09/2023 	
MPAC				
	<ul style="list-style-type: none"> MPAC strategic planning session 4th Quarter Individual Performance Assessment Report Monthly budget statements Scrutinize UIF. 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 06 -08/09/2023 29/09/2023 	
IDP				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
October 2023	Analysis Phase <ul style="list-style-type: none"> Community Satisfaction Survey presentation 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 10/10/2023 	
Budget and mSCOA				
	<ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 10-13/10/2023 05/10/2023 10/10/2023 	
PMS				
	<ul style="list-style-type: none"> Continuation of preparations for 2022/23 annual report utilizing financial and non- 	Planning and Development <ul style="list-style-type: none"> Senior Manager 	<ul style="list-style-type: none"> 10/10/2023 – 28/10/2023 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	financial information first reviewed as part of budget and IDP analysis. <ul style="list-style-type: none"> • Compilation of 2023/24 first quarter institutional performance report. 	Planning and Development <ul style="list-style-type: none"> • Manager Strategic Planning 	<ul style="list-style-type: none"> • 10/10/2023 – 28/10/2023 	
MPAC				
	<ul style="list-style-type: none"> • Consolidated AFS submitted to AG. • SDBIP for first quarter consideration • Project Visit • Report on SCM/disciplinary matters related to MFMA. • Monthly budget statements • MPAC Strategic Planning session 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 16/10/2023 • 20/10/2023 • 27/10/2023 	
Budget and Mscoa				
November 2023	<ul style="list-style-type: none"> • Community and stakeholder consultation process, review inputs, financial models, assess impacts on tariffs and charges and consider funding decisions including 	Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget 	<ul style="list-style-type: none"> • 06/11/2023 – 30/11/2023 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	borrowing. Adjust estimates based on plans and resources. Commence consultation on the proposed tariffs. Check the tariff submission date and align. <ul style="list-style-type: none"> • Draft five-year Financial Plan • mSCOA Operational Meeting • mSCOA Steering Meeting 		<ul style="list-style-type: none"> • 01/11/2023 – 30/11/2023 • 10/11/2023 • 07/11/2023 	
PMS				
	<ul style="list-style-type: none"> • Mayoral Imbizo on first quarter performance 	Office of Municipal Manager <ul style="list-style-type: none"> • Manager in the office of the Municipal Manager 	<ul style="list-style-type: none"> • 07/11/2023 – 25/11/2023 	
MPAC				
	<ul style="list-style-type: none"> • Probe 1st Quarter Performance report. • Monthly budget statements • Technical Committee meeting • Public hearing on the 1st 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 10/11/2023 • 20/11/2023 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Quarter performance report. <ul style="list-style-type: none"> MPAC/Audit meeting 			
Risk Management				
	<ul style="list-style-type: none"> Risk Management Committee (2023/24 First Quarter Risk Management Report) 	Office of Municipal Manager <ul style="list-style-type: none"> Manager Risk Management 	<ul style="list-style-type: none"> 09/11/2023 	
IDP				
December 2023	Strategies Phase <ul style="list-style-type: none"> Strategic Session 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 04/12/2023 – 08/12/2023 	
PMS				
	<ul style="list-style-type: none"> Finalize the draft annual report incorporating financial and non-financial information on performance, audit reports and annual financial statements. 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic 	<ul style="list-style-type: none"> 15/12/2023 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		Planning		
MPAC				
	<ul style="list-style-type: none"> Develop schedule for considering the 2022/23 Annual Report 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 15 /12/2023 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Finalise the 2024/25 inputs from bulk resource providers (and NERSA) and agree on proposed price increase. (Align after submission of proposed tariffs) 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 06/12/2023 – 13/12/2023 	
Budget and mSCOA				
January 2024	<ul style="list-style-type: none"> Mid-year Budget engagement session (Provincial Treasury) Mid-Year Performance Assessment and recommend and adjustment budget, if necessary. Incorporate priorities from the President’ s State of the Nation Address, National 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 24/01/2024 26/01/2024 23-31/01/2024 10/01/2024 – 24/01/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<p>Treasury and SALGA for further budget consideration.</p> <ul style="list-style-type: none"> Review all aspects of the 2023/24 budget including any unforeseen and unavoidable expenditure in light of need for an adjustment budget. mSCOA Operational Meeting mSCOA Steering Meeting 		<ul style="list-style-type: none"> 05/01/2024 16/01/2024 	
PMS				
	<ul style="list-style-type: none"> Compilation of 2023/24 Mid-year report Mayor tables 2022/23 annual report to council Make public the 2022/23 annual report and invite comments from local community, submit report to Auditor-General, Provincial Treasury & CoGHSTA Consider monthly & mid-year reports for the period ended 31 December 2023. Review implementation of budget and service delivery plan (SDBIP), identify 	<p>Planning and Development</p> <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 03/01/2024 19/01/2024 30/01/2024 30/01/2024 30/01/2024 24/01/2024 	-

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	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, 2022/23 annual report (including AFS & audit report) and summarizes overall findings of 2022/23 annual performance report.		<ul style="list-style-type: none"> 24/01/2024 	
MPAC				
	<ul style="list-style-type: none"> MPAC and Audit committee Quarterly meeting Mid-year report and budget of council AFS returned from A-G Matters raised by A-G. Report on disciplinary matters related to MFMA/Report on SCM Monthly budget statement 's Report in functioning of AC. 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 08-12/01/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
IDP				
February 2024	Strategies, Projects, Integration Phase <ul style="list-style-type: none"> • IDP, Budget & PMS Operational meeting (Strategies, Projects prioritisation and Sector plans) • IDP, Budget & PMS Technical meeting (Strategies, Projects prioritisation and Sector plans) • IDP, Budget & PMS Steering meeting (Strategies, Projects prioritisation and Sector plans) • IDP, Budget & PMS Representative Forum (strategies, Projects prioritisation and Sector plans). 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 02/02/2024 • 06/02/2024 • 07/02/2024 • 15/02/2024 	
Budget and mSCOA				
	<ul style="list-style-type: none"> • Incorporate directives from the National budget and Provincial and National allocations to municipalities 	Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget 	<ul style="list-style-type: none"> • 07/02/2024 • 27/02/2024 	–

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<p>into budget.</p> <ul style="list-style-type: none"> Finalise the draft 2024/25 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. Tabling and approval of an adjustments budget (if necessary) MSCOA Operational meeting MSCOA Steering meeting 		<ul style="list-style-type: none"> 06/02/2024 13/02/2024 23/02/2024 02/02/2024 13/02/2024 	
PMS				
	<ul style="list-style-type: none"> Individual Performance Assessments 2023/24 Mid-year Place 2022/23 annual report on the municipal website Mayoral Imbizo 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 01/02/2024 - 20/02/2024 03/02/2024 02/02/2024 – 09/02/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		Office of Municipal Manager (Mayoral Imbizo) <ul style="list-style-type: none"> • Manager in the office of the Municipal Manager 		
MPAC				
	<ul style="list-style-type: none"> • Considering the 2022/23 annual report • Public Participation on the draft Annual Report • MPAC Working Session for probing annual report. • MPAC/AG meeting • Consider the 2023/24 Mid-Year Report • Monthly budget statements • Visit projects. • Public Hearing on 2023/24 Mid- Year report • Visit to Scopa 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 12 - 16/02/2024 • 26/02/2024 • 22/02/2024 • 19/02/2024 • 26/02/2024 	
Risk Management				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Risk Management Committee (2023/24 Second Quarter Risk Management Report) 	Office of Municipal Manager <ul style="list-style-type: none"> Manager Risk Management 	<ul style="list-style-type: none"> 08/02/2024 	
IDP				
March 2024	Approval Phase (Draft IDP) <ul style="list-style-type: none"> 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) IDP, Budget & PMS Representative Forum (Draft 2024/25 IDP, Budget & PMS) Mayor table Draft IDP, Budget & PMS for adoption by Council. Publication of the IDP, Budget & PMS Public Participation schedule 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 04/03/2024 07/03/2024 11/03/2024 18/03/2024 28/03/2024 28/03/2024 	
Budget and mSCOA				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> • Consolidation of Draft 2023/24 annual budget. • Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges. • Distribute all budget documentation prior to meeting at which budget is to be tabled. • Table in Council the 2024/25 annual budget & all supporting documents. • Submit the 2024/25 approved adjustments budget to the Provincial & National Treasury & any other affected organ of state (10 days after approval.) • mSCOA Operational Meeting • mSCOA Steering Meeting 	Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget 	<ul style="list-style-type: none"> • 04/03/2024 • 13/03/2024 • 20/03/2024 • 25/03/2024 • 29/03/2024 • 11/03/2024 • 08/03/2024 • 12/03/2024 	-
PMS				
	<ul style="list-style-type: none"> • Compile Individual performance assessment report (2024/25 Mid -Year Quarter) • Council adopts the 2022/23 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and 	<ul style="list-style-type: none"> • 15/03/2024 • 28/03/2024 	

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Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	annual report with the comments of the oversight committee. <ul style="list-style-type: none"> • Submit draft 2024/25 SDBIP to the Mayor • Submit draft 2024/25 annual performance agreements to the Mayor 	Development <ul style="list-style-type: none"> • Manager Strategic Planning 	<ul style="list-style-type: none"> • 28/03/2024 • 28/03/2024 	
MPAC				
	<ul style="list-style-type: none"> • Public hearing on the 2022/23 Annual Report • Oversight report preparation • Monthly budget statements • Submit Oversight Report and Annual Report to Council • Review all matters referred to the committee by council. 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 28/03/2024 • 26/03/2024 • 26/03/2024 	
IDP				
April 2024	Approval Phase (Draft IDP cont) <ul style="list-style-type: none"> • Consultations on tabled Draft 2024/25 IDP, Budget & PMS 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> • 03/04/2024–29/04/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		Office of Municipal Manager <ul style="list-style-type: none"> • Manager in the office of the Municipal Manager • Senior Officer Public Participation 		
Risk Management				
	<ul style="list-style-type: none"> • Strategic Risk Assessment – Develop 2023/24 Strategic Register 	Office of Municipal Manager <ul style="list-style-type: none"> • Manager Risk Management 	<ul style="list-style-type: none"> • 11/04/2024 	
Budget and mSCOA				
	<ul style="list-style-type: none"> • Make public the 2024/25 tabled annual budget & accompanying budget documentation, invite the community to submit representations and submit to Provincial & National Treasury and other affected organs of state. • Consultation on tabled budget, publicise and 	Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget 	<ul style="list-style-type: none"> • 03/04/2024 – 24/04/2024 • 12/04/2024 – 24/04/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	conduct public hearings and meetings within wards. <ul style="list-style-type: none"> • mSCOA Operational Meeting • mSCOA Steering Committee Meeting 		<ul style="list-style-type: none"> • 05/04/2024 • 11/04/2024 • 10/04/2024 • 09/04/2024 	
PMS				
	<ul style="list-style-type: none"> • Submit the 2022/23 Annual Report & Oversight Report to Provincial Treasury, CoGHSTA, AG and Legislature. • Make public the 2022/23 oversight report. • Submission of third quarter departmental performance report 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 08/04/2024 • 12/04/2024 • 12/04/2024 	
MPAC				
	<ul style="list-style-type: none"> • Oversight report made public. • Consider the 2023/24 Draft SDBIP for third quarter. • Report on SCM • Report on disciplinary matters related to MFMA. 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 05/22/04/2024 • 26/04/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Monthly budget statements MPAC and Audit committee Quarterly meeting 			
IDP				
May 2024	Approval Phase (Final IDP) <ul style="list-style-type: none"> IDP, Budget & PMS Operational Teams (Analysis & integration of public comments) IDP, Budget & PMS Technical meeting (Analysis & integration of public comments) IDP, Budget & PMS Steering meeting (analysis & integration of public comments) IDP, Budget & PMS Representative meeting (analysis & integration of public comments) Mayor tables Final 2024/25 IDP, Budget & PMS for final approval/adoption 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 06/05/2024 (14h00) 08/05/2024 (14h00) 13/05/2024 16/05/2024 30/05/2024 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Draft Benchmark exercise 2024/25 	Budget and Treasury <ul style="list-style-type: none"> CFO 	<ul style="list-style-type: none"> 13-17/05/2024 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Consider the views of the community and other stakeholders on the 2024/25 budget. Respond to submissions received & if necessary, revise the budget and table amendments for council consideration. mSCOA Steering Meeting mSCOA Operational Meeting 	<ul style="list-style-type: none"> Manager Budget 	<ul style="list-style-type: none"> 13/05/2024–17/05/2024 13/05/2023 – 17/05/2024 03/05/2024 14/05/2024 	
MPAC				
	<ul style="list-style-type: none"> MPAC Technical committee meeting. MPAC District forum meeting Consider the Draft IDP, Budget and PMS Consider third Quarter report. Monthly budget statements Probing and public hearing on third Quarter Institutional Performance Report. 	<ul style="list-style-type: none"> Office of Municipal Manager MPAC Researcher 	<ul style="list-style-type: none"> 03-27/05/2024 	
Risk Management				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Risk Management Committee (2023/24 Third Quarter Risk Management Report and the Draft Strategic Risk Register) Council adopts the Strategic Risk Register 	Office of Municipal Manager <ul style="list-style-type: none"> Manager Risk Management 	<ul style="list-style-type: none"> 08/05/2024 	
IDP				
June 2024	<ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 09/06/2024 14/06/2024 	
Budget				
	<ul style="list-style-type: none"> Submit approved IDP/Budget to National & Provincial Treasury, CoGHSTA and District (10 working days after approval) mSCOA Operational Meeting mSCOA Steering Meeting 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 14/06/2024 07/06/2024 13/06/2024 	
MPAC				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> • Monthly budget statements • Consider the alignment of final IDP, Budget, PMS and MPAC Work Programme • Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 10/6/2024 • 17-24/06/2024 	

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	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	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	Local Economic Development	An economy that will create more jobs An inclusive and integrated rural economy		Growing economic environment
Social Infrastructure	Community Satisfaction	5. Improve the health profile of society	5. Fostering Development Partnerships, Social Cohesion and community mobilisation	4. Access to quality education		Basic Service Delivery	Improving the quality of education, training and innovation	Basic Services: Creating decent living conditions	Good corporate governance and public participation
Social Infrastructure	Community Satisfaction			5. Improved health care		Basic Service Delivery	Quality health care for all	Basic Services: Creating decent living conditions	Protected environment and enhanced community well-being
Social Infrastructure	Institutional	6. Intensify the fight against crime and corruption		6. Fighting crime and corruption		Good Governance and Public Participation	Fighting corruption	Good governance	Good corporate governance and public participation

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
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	Basic Services: Creating decent living conditions	Protected environment and enhanced community well-being
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	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes		3. Accelerating service delivery and supporting the vulnerable		2. Improved access to basic services	Basic Service Delivery	Improving infrastructure	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes	2. Massive programmes to build economic and social infrastructure			1. Implement a differentiated approach to municipal financing, planning and support (Outcome 2 and 3)	Basic Service Delivery	Reforming public service Improving infrastructure	Sound financial management Building capable institutions and administrations	Sustainable integrated infrastructure and services

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Technical Infrastructure	Institutional Processes		3. Accelerating service delivery and supporting the vulnerable	2. Provision of economic and social infrastructure		Basic Service Delivery	Improving infrastructure	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes	3. Comprehensive rural development strategy linked to land and agrarian reform and food security				Basic Service Delivery	Improving infrastructure An inclusive and integrated rural economy	Basic Services: Creating decent living conditions	Sustainable integrated 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	Basic Services: Creating decent living conditions	Protected environment and enhanced community well-being
Governance and Administration	Institutional Processes				6: Improved municipal financial and administrative capacity	Municipal Financial Viability and Management	Reforming the public service	Sound financial management Building capable institutions and administrations	Improved financial viability

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
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	Good Governance and Public Participation	Reforming the public service	Public participation: Putting people first	Good corporate governance and public participation
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	Municipal Transformation and Organisational Development	Reversing the spatial effect of apartheid	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
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	10. A developmental state including improvement of public services	7. Single Window of coordination	Good Governance and Public Participation	Reforming the public service	Building capable institutions and administrations	Sustainable integrated infrastructure and services

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Governance and Administration	Institutional Processes		2. Strengthen Accountability and Clean Government	9. Sustainable resource management and use	6. Improved administrative capacity	Good Governance and Public Participation	Reforming the public service	Good governance	Skilled, competent and innovative workforce
Governance and Administration	Institutional Processes	6. Intensify the fight against crime and corruption		6. Fighting crime and corruption		Good Governance and Public Participation	Fighting corruption	Good governance	Good corporate governance and public participation
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	Good governance	Good corporate governance and public participation
Governance and Administration	Learning and Growth	4. Strengthening of skills and human resource base				Municipal Transformation and Organisational Development	Reforming the public service	Building capable institutions and administrations	Skilled, competent and innovative workforce

7. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

7.1 Key Financial Indicators and ratios

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

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.8%	2.6%	0.5%	5.2%	5.2%	5.2%	-4.8%	5.0%	5.0%	4.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.8%	3.3%	0.4%	5.9%	5.9%	5.9%	-3.8%	5.6%	5.4%	5.0%
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	0.9	1.0	1.2	1.2	1.2	1.1	1.2	1.2	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.9	1.0	1.2	1.2	1.2	1.1	1.2	1.2	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	0.8	0.9	1.0	0.3	0.3	0.8	0.4	0.5	0.5
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	196.0%	143.7%	143.3%	143.3%	341.5%	157.7%	180.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	196.0%	143.7%	143.3%	143.3%	341.5%	157.7%	180.8%	174.5%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	72.2%	104.5%	137.6%	110.4%	124.3%	124.3%	186.6%	119.6%	113.3%	106.8%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		-64993093.5%	-4125.6%	157.2%	-	-589.1%	-589.1%	1084.2%	-661.7%	-501.6%	-458.0%

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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										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	22.7%	29.7%	30.6%	29.6%	29.4%	29.4%	26.4%	28.9%	28.4%	27.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	22.7%	29.7%	33.9%	32.5%	32.2%	32.2%		31.4%	31.6%	30.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	3.0%	4.5%	3.5%	4.9%	4.9%		2.4%	2.3%	2.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.3%	18.9%	12.1%	14.6%	14.5%	14.5%	11.1%	14.2%	14.1%	13.2%
IDP regulation financial viability indicators	-										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	(35.5)	24.4	26.5	26.5	26.5	20.6	28.1	29.5	31.6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	46.2%	108.8%	216.9%	163.0%	197.3%	197.3%	454.4%	181.6%	153.3%	136.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.0)	(1.1)	32.4	(1.7)	(1.5)	(1.5)	6.2	(1.3)	(1.7)	(1.8)

7.2 Measurable Performance Objectives and Indicators

Description	Unit of measurement	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 3 - Corporate Services	Office Furniture & Equipment	1 500 000	1 500 000	1 500 000	1 700 000	2 000 000	2 000 000
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	Development of Phalaborwa new landfill site Phase1				5 000 000	10 000 000	5 000 000
	Procure LDV bakkie for environmental law enforcement				600 000		
	Procure Roadblock trailer fully fitted				425 000		
	Procure a trailer for refuse collection enhancement				200 000		
Vote 6 - Technical Services	Upgrading of road from gravel to tar: Tambo phase 2	5 680 000	5 680 000	5 680 000	6 719 463	6 719 463	
	Electrification of villages	20 794 000	15 794 000	8 000 000	20 794 000	12 000 000	12 538 000
	Upgrading of Benfarm phase 2	10 000 000	8 000 000	8 000 000	R4 037 446		
	Refurbishment of Namakgale stadium	18 000 000	15 900 000	15 900 000	R10 837 179		
	Installation of stormwater culverts at Mashishimale to Lejori, Makhushane, Humulani and Lulekani				500 000		

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	Selwane sports complex				937 661		
	Upgrading of Honeyville to Dinoko Sebera from gravel to tar				6 687 241	11 031 379	
	Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana				5 384 423	13 262 406	
	Installation of stormwater culvert at Tension Pilusa graveyard				6 900 000		
	Installation of high mast lights					5 687 114	4 286 218
	Installation of precast storm water culverts at Mlambo stream					6 900 000	
	Upgrading a gravel road to asphalt paved road from Maimele street to PMC bus stop & Lulekani graveyard (Matikoxikaya)						12 600 000
	Street Paving of Mabine to Sobby street						11 935 851
TOTAL		64 766 000	57 246 000	57 246 000	59 792 414	63 875 363	54 853 450

8. OVERVIEW OF BUDGET-RELATED POLICIES

The following policies has been reviewed and adopted with this budget for implementation as from July 2024

Tariff Policy

- The Tariff Policy was reviewed in line with relevant legislation and adopted with this budget for implementation as from July 2024

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 2024.

Asset Management Policy

- A policy in line with relevant legislation is reviewed and adopted with this annual budget for implementation as July 2024.

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 2024.

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 2024. The approved indigent register will be in force as from 1st July 2024.

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 2024

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 2024.

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 2024/25 budget to ensure that the budget is meaningful and easy to understand during the calculation of estimated revenues and expenditures:

- Division of Revenue Bill, 2024
- 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 2024/25 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 2024/25 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, 115-123 and 126
- Statistics SA guidelines on economic indicators
- Financial management system and departmental budget inputs submitted.
- Consumer/ Customers surveys on services

10. OVERVIEW OF BUDGET FUNDING

10.1 REVENUE AND FINANCING ACTIVITIES

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	105 590	113 307	119 965	175 582	175 582	175 582	82 160	197 916	228 988	264 940
Service charges - Waste Management	2	16 032	18 082	18 558	20 772	20 772	20 772	18 204	21 914	23 141	24 460
Sale of Goods and Rendering of Services		691	887	664	743	743	743	571	784	828	875
Agency services		9 051	21 601	14 138	6 529	6 529	6 529	-	6 888	7 273	7 688
Interest earned from Receivables		25 003	11 337	25 527	17 508	17 508	17 508	5 914	18 470	19 505	20 617
Interest earned from Current and Non Current Assets		2 718	2 434	4 026	2 613	5 113	5 113	3 356	5 394	5 696	6 021
Rental from Fixed Assets		5	205	512	220	270	270	268	285	301	318
Operational Revenue		938	9 790	576	7 759	7 759	7 759	555	8 186	8 645	9 137
Non-Exchange Revenue											
Property rates	2	95 114	133 398	135 075	184 556	184 556	184 556	120 735	194 706	205 610	217 330
Fines, penalties and forfeits		301	598	514	1 363	1 363	1 363	-	1 438	1 519	1 606
Licences or permits		5 690	20 358	5 598	6 109	6 109	6 109	(0)	6 445	6 806	7 194
Transfer and subsidies - Operational		205 154	182 025	196 070	207 443	207 443	207 443	161 778	223 212	221 501	221 556
Interest		19 818	41 761	30 429	45 149	45 149	45 149	23 738	47 632	50 300	53 167
Gains on disposal of Assets		144 637	-	(17)	-	-	-	-	-	-	-
Other Gains		-	1 163	10 542	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		630 743	556 948	562 178	676 346	678 896	678 896	417 278	733 271	780 113	834 907

- The table above shows the summary of revenue and financing activities.
- The estimated revenue for 2024/25 is **R733.2 million** excluding capital grants.
- Equitable share allocation is as per Division of Revenue (Dora 2024)
Graphically Revenue per source:

10.2.1 Grants and subsidies as per Division of Revenue 2024

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		195 936	183 539	195 949	207 443	215 693	215 693	223 212	221 501	221 556
Energy Efficiency and Demand Management	-	-	3 000	-	4 000	4 000	4 000	-	-	5 000
EPWP Incentive	-	-	1 195	1 186	1 470	1 470	1 470	1 769	-	-
Finance Management	-	-	3 100	3 100	3 100	3 100	3 100	3 000	3 000	3 000
Local Government Equitable Share	-	195 936	169 872	189 853	196 989	205 239	205 239	216 586	216 560	211 458
Municipal Infrastructure Grant	-	-	6 372	1 809	1 884	1 884	1 884	1 857	1 941	2 098
Total Operating Transfers and Grants	5	195 936	183 539	195 949	207 443	215 693	215 693	223 212	221 501	221 556
<u>Capital Transfers and Grants</u>										
National Government:		-	45 376	42 377	56 586	49 066	49 066	40 098	45 156	47 853
Municipal Infrastructure Grant (MIG)	-	-	25 376	34 377	35 792	33 272	33 272	35 284	36 881	39 853
Integrated National Electrification Programme Grant	-	-	20 000	8 000	20 794	15 794	15 794	4 814	8 275	8 000
Total Capital Transfers and Grants	5	-	45 376	42 377	56 586	49 066	49 066	40 098	45 156	47 853
TOTAL RECEIPTS OF TRANSFERS & GRANTS		195 936	228 915	238 325	264 029	264 759	264 759	263 310	266 657	269 409

- Equitable Share has increased as per Division of Revenue Act - from to R205.2 million to R216.6 million for 2024/25
- Financial Management Grant reduced from R3.1 million to R3 million as per the 2024 Division of Revenue Act
- Municipal Infrastructure Grant has increased as per Division of Revenue from R35.1 million to R37.1 million in 2024/25.
- Expanded public Works Grant has increased from R1.4 million to R1.7 as per Division of Revenue 2024

- Integrated National Electrification Programme Grant reduced from R20.7 to R4.8 million in 2024/25

Allocation of Expenditure per standard item

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure											
Employee related costs	2	143 244	165 677	172 122	199 891	199 891	199 891	140 278	211 878	221 359	231 734
Remuneration of councillors		15 304	17 262	18 189	20 101	18 401	18 401	13 236	18 067	18 898	19 748
Bulk purchases - electricity	2	86 758	101 086	94 788	139 479	138 279	138 279	88 043	155 868	180 340	208 653
Inventory consumed	8	17 129	29 761	36 006	25 500	25 715	25 715	18 147	24 104	25 030	25 989
Debt impairment	3	39 994	-	1 133	100 000	100 000	100 000	-	105 500	111 408	111 408
Depreciation and amortisation		84 208	86 780	47 422	79 285	79 285	79 285	59 000	83 646	88 330	88 330
Interest		18 641	18 266	20 847	19 481	19 481	19 481	-	20 552	21 703	21 703
Contracted services		33 679	71 025	48 792	83 158	82 609	82 609	46 735	78 607	61 626	65 921
Transfers and subsidies		-	9 854	7 390	1 020	1 020	1 020	278	1 076	1 136	1 136
Irrecoverable debts written off		-	136 917	(54 976)	-	-	-	-	-	-	-
Operational costs		54 132	148 481	56 178	96 611	99 845	99 845	59 890	115 540	116 189	114 217
Other Losses		663	(79 375)	404	-	-	-	-	-	-	-
Total Expenditure		493 751	705 735	448 296	764 525	764 525	764 525	425 608	814 838	846 018	888 840
Surplus/(Deficit)		136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	106 393	(81 567)	(65 905)	(53 933)
Transfers and subsidies - capital (monetary allocations)	6	49 099	47 155	42 559	56 586	49 066	49 066	34 433	40 098	45 156	47 853
Surplus/(Deficit) for the year	1	186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	140 826	(41 469)	(20 749)	(6 079)

- The estimated total operational expenditure as per standard item is R817.1 million for the financial year 2024/25
- Included on the expenditure per standard item is the depreciation and amortisation of assets at an estimated amount of R83.6 million.

- Employee related costs for entire staff members exclusive of councillors is estimated at R211.8 million in 2024/25 financial year.

Summary of operating expenditure by standard classification item

Employee Related Costs

The budgeted allocation for employee related costs for the 2024/25 financial year amounts to R211.8 million which equals 26% of the total operating expenditure.

Remuneration of councillors

- The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). For the 2024/25 financial year the remuneration of councillors will amount to R18 million which equals to 2% of the operating expenditure.

Debt impairment

- The provision of debt impairment was determined based on a 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 R105.5 million which equals to 12.9% 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 R83.6 million for the

2024/25 financial and equates to 10% of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has been taken into account.

Bulk Purchases

- Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses and are equals to 19% of the total operating expenditure.

Contracted Services

- In the 2024/25 financial year, this group of expenditure totals R78.6 million which equals to 9.6% of the total operating expenditure.

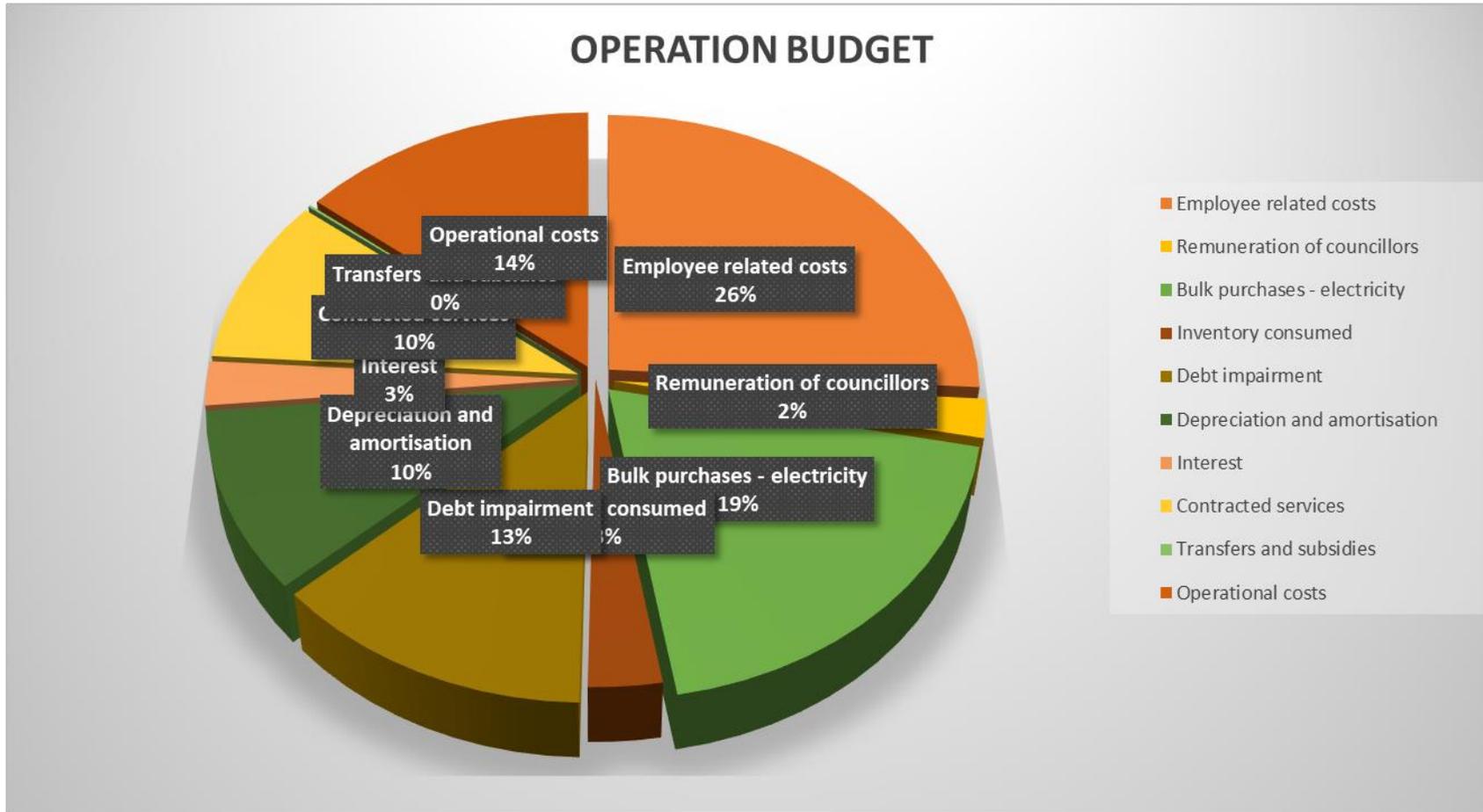
Other Expenditure

- Other expenditure comprises of various line items relating to the daily operations of the municipality, for 2024/25 financial year is estimated at R115.5 million which equals to 14% of total operational budget.

Interest (Finance Charges)

- The Interest (finance charges) for 2024/25 financial year is estimated at R20.5 million which constitute 2.5% of the total operating expenditure.

The following graph gives a breakdown of the main expenditure categories for the 2024/25 financial year.



10.2.2 ALLOCATION OF MAIN VOTE

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

Vote Description R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Executive and Councillors		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		476 845	364 395	379 192	445 624	448 104	448 104	481 149	495 625	506 092
Vote 3 - Corporate Services		378	246	815	220	270	270	285	301	318
Vote 4 - Community and Social Services		15 417	39 651	18 018	7 638	7 683	7 683	8 105	8 559	9 047
Vote 5 - Planning and Development Services		420	440	176	306	261	261	275	290	307
Vote 6 - Technical Services		186 781	198 209	195 994	279 144	271 644	271 644	283 555	320 494	366 997
Total Revenue by Vote	2	679 842	602 941	594 195	732 932	727 962	727 962	773 369	825 269	882 761
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		69 567	54 525	66 915	80 493	81 713	81 713	93 267	99 103	101 223
Vote 2 - Budget and Treasury Office		142 657	234 961	16 267	188 094	188 297	188 297	191 254	200 798	202 318
Vote 3 - Corporate Services		119 670	57 853	57 846	96 894	81 864	81 864	88 938	100 288	91 823
Vote 4 - Community and Social Services		14 047	103 691	66 183	74 574	77 277	77 277	83 656	86 852	89 805
Vote 5 - Planning and Development Services		21 755	13 870	13 475	29 879	28 613	28 613	34 301	28 120	28 890
Vote 6 - Technical Services		126 719	241 429	228 015	294 592	306 763	306 763	325 694	341 758	387 915
Total Expenditure by Vote	2	494 414	706 330	448 700	764 525	764 525	764 525	817 111	856 918	901 974
Surplus/(Deficit) for the year	2	185 428	(103 389)	145 495	(31 594)	(36 564)	(36 564)	(43 741)	(31 649)	(19 213)

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

10.5 FUNDING MEASUREMENT

LIM334 Ba-Phalaborwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(2)	(40 587)	1 130 835	(81 937)	(71 991)	(71 991)	174 874	(67 360)	(92 990)	(101 842)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 874)	(404 874)	(888 727)	(57 938)	54 254	79 199
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.0)	(1.1)	32.4	(1.7)	(1.5)	(1.5)	6.2	(1.3)	(1.7)	(1.8)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	140 826	(41 469)	(20 749)	(6 079)
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A.	16.2%	(2.7%)	33.2%	(6.0%)	(6.0%)	(34.0%)	2.8%	4.4%	4.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	0.0%	3.8%	29.9%	22.7%	18.7%	18.7%	43.2%	76.6%	90.6%	90.9%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7		0.0%	0.4%	26.3%	26.3%	26.3%	0.0%	25.5%	24.3%	22.0%
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.	5.0%	28.8%	(4.3%)	(67.0%)	0.0%	247.4%	(71.6%)	(7.1%)	0.7%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	1.6%	2.4%	2.2%	2.9%	2.9%	1.5%	1.4%	1.3%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a	-		22.2%	3.3%	39.2%	0.0%	0.0%	(28.0%)	8.8%	10.4%	10.7%
% incr Property Tax	18(1)a			40.3%	1.3%	36.6%	0.0%	0.0%	(16.9%)	5.5%	5.6%	5.7%
% incr Service charges - Electricity	18(1)a			7.3%	5.9%	46.4%	0.0%	0.0%	(43.5%)	12.7%	15.7%	15.7%
% 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			12.8%	2.6%	11.9%	0.0%	0.0%	3.9%	5.5%	5.6%	5.7%
% 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%

ANNUAL BUDGET 2024/25

Total billable revenue	18(1)a	216 736	264 788	273 598	380 909	380 909	380 909	274 106	414 536	457 740	506 730
Service charges		216 736	264 788	273 598	380 909	380 909	380 909	274 106	414 536	457 740	506 730
Property rates		95 114	133 398	135 075	184 556	184 556	184 556	153 290	194 706	205 610	217 330
Service charges - electricity revenue		105 590	113 307	119 965	175 582	175 582	175 582	99 235	197 916	228 988	264 940
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal		16 032	18 082	18 558	20 772	20 772	20 772	21 581	21 914	23 141	24 460
Agency services		9 051	21 601	14 138	6 529	6 529	6 529	-	6 888	7 273	7 688
Capital expenditure excluding capital grant funding		-	89 515	(52 828)	8 180	8 180	8 180	42 443	19 695	21 420	9 000
Cash receipts from ratepayers	18(1)a	-	51 000	355 119	368 898	305 271	305 271	528 131	372 031	482 831	533 226
Ratepayer & Other revenue	18(1)a	856 933	1 331 803	1 186 095	1 628 012	312	312	233	485 910	533 111	586 397
Change in consumer debtors (current and non-current)		N/A	70 715	426 109	(81 921)	(1 220 630)	-	1 490 469	(1 498 091)	(42 315)	3 979
Operating and Capital Grant Revenue	18(1)a	254 253	229 180	238 628	264 029	256 509	256 509	248 674	263 310	266 657	269 409
Capital expenditure - total	20(1)(vi)	-	89 087	(37 107)	64 766	57 246	57 246	85 003	59 793	66 576	56 853
Capital expenditure - renewal	20(1)(vi)	-	-	-	-	-	-	-	-	-	-
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									-	-	-
Average annual collection rate (arrears inclusive)											
DoRA operating											
<i>List operating grants</i>											
									-	-	-
DoRA capital											
<i>List capital grants</i>											

Trend												
Change in consumer debtors (current and non-current)	N/A	70 715	426 109	(81 921)	(1 220 630)	–	1 490 469	(1 498 091)	(42 315)	3 979		
Total Operating Revenue		630 743	556 948	562 178	676 346	678 896	678 896	532 001	733 271	780 113	834 907	
Total Operating Expenditure		493 751	705 735	448 296	764 525	764 525	764 525	425 608	814 838	846 018	888 840	
Operating Performance Surplus/(Deficit)		136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	106 393	(81 567)	(65 905)	(53 933)	
Cash and Cash Equivalents (30 June 2012)									(67 360)			
Revenue												
% Increase in Total Operating Revenue			(11.7%)	0.9%	20.3%	0.4%	0.0%	(21.6%)	8.0%	6.4%	7.0%	
% Increase in Property Rates Revenue			40.3%	1.3%	36.6%	0.0%	0.0%	(16.9%)	27.0%	5.6%	5.7%	
% Increase in Electricity Revenue			7.3%	5.9%	46.4%	0.0%	0.0%	(43.5%)	12.7%	15.7%	15.7%	
% Increase in Property Rates & Services Charges			22.2%	3.3%	39.2%	0.0%	0.0%	(28.0%)	8.8%	10.4%	10.7%	
Expenditure												
% Increase in Total Operating Expenditure			42.9%	(36.5%)	70.5%	(0.0%)	0.0%	(44.3%)	6.6%	3.8%	5.1%	
% Increase in Employee Costs			15.7%	3.9%	16.1%	0.0%	0.0%	(29.8%)	6.0%	4.5%	4.7%	
% Increase in Electricity Bulk Purchases			16.5%	(6.2%)	47.1%	(0.9%)	0.0%	(36.3%)	12.7%	15.7%	15.7%	
Average Cost Per Budgeted Employee Position (Remuneration)				439087.95 92	303324.22 15				321514.607			
Average Cost Per Councillor (Remuneration)				491600.81 08	543268.10 81				488285.324 3			
R&M % of PPE	0.0%	1.6%	2.4%	2.2%	2.9%	2.9%	2.9%	1.5%	1.5%	1.4%	1.3%	
Asset Renewal and R&M as a % of PPE	0.0%	1.6%	2.4%	5.2%	5.8%	5.8%	5.8%	2.4%	2.4%	1.4%	1.3%	
Debt Impairment % of Total Billable Revenue	0.0%	0.0%	0.4%	26.3%	26.3%	26.3%	26.3%	0.0%	25.5%	24.3%	22.0%	
Capital Revenue												
Internally Funded & Other (R'000)	–	67 966	(31 279)	8 180	8 180	8 180	8 180	42 443	19 695	21 420	9 000	
Borrowing (R'000)	–	–	–	–	–	–	–	–	–	–	–	
Grant Funding and Other (R'000)	–	(427)	15 720	56 586	49 066	49 066	49 066	42 561	40 098	45 156	47 853	
Internally Generated funds % of Non Grant Funding	0.0%	100.0%	100.0%	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%	0.0%	
Grant Funding % of Total Funding	0.0%	(0.6%)	(101.0%)	87.4%	85.7%	85.7%	85.7%	50.1%	67.1%	67.8%	84.2%	
Capital Expenditure												
Total Capital Programme (R'000)	–	89 087	(37 107)	64 766	57 246	57 246	57 246	85 003	59 793	66 576	56 853	
Asset Renewal	–	(123)	36	31 472	32 702	32 702	32 702	10 837	–	–	–	
Asset Renewal % of Total Capital Expenditure	0.0%	(0.2%)	(0.2%)	48.6%	57.1%	57.1%	57.1%	12.7%	0.0%	0.0%	0.0%	
Cash												
Cash Receipts % of Rate Payer & Other	0.0%	3.8%	29.9%	22.7%	18.7%	18.7%	18.7%	43.2%	76.6%	90.6%	90.9%	
Cash Coverage Ratio	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	
Borrowing												

Most recent Credit Rating									0		
Capital Charges to Operating		3.8%	2.6%	0.5%	5.2%	5.2%	5.2%	(4.8%)	5.0%	5.0%	4.7%
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		(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 874)	(404 874)	(888 727)	(57 938)	54 254	79 199
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.9%	(4.2%)	(4.2%)	(3.5%)	(3.4%)	(3.4%)		(3.4%)	(3.3%)	(3.2%)
High Level Outcome of Funding Compliance											
Total Operating Revenue		630 743	556 948	562 178	676 346	678 896	678 896	678 896	733 271	780 113	834 907
Total Operating Expenditure		493 751	705 735	448 296	764 525	764 525	764 525	764 525	814 838	846 018	888 840
Surplus/(Deficit) Budgeted Operating Statement		136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	(85 630)	(81 567)	(65 905)	(53 933)
Surplus/(Deficit) Considering Reserves and Cash Backing		(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 874)	(404 874)	(404 874)	(888 727)	(57 938)	54 254
MTREF Funded (1) / Unfunded (0)	15	0	0	0	0	0	0	0	0	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓

11 . EXPENDITURE ON ALLOCATIONS

Summary of Expenditure per Sub-Vote

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote	1									
Vote 1 - Executive and Councillors		69 567	54 525	66 915	80 493	81 713	81 713	93 267	99 103	101 223
1.1 - Mayor and Council		48 175	18 328	27 317	33 279	33 576	33 576	39 314	43 835	44 885
1.2 - Municipal Manager, Town Secretary and Chief Executive		1 378	13 166	13 920	15 647	15 516	15 516	16 531	17 178	17 907
1.3 - Governance Function		20 014	20 500	23 862	28 683	29 132	29 132	33 759	34 324	34 548
1.4 - Disaster Management		-	2 532	1 815	2 358	3 389	3 389	3 363	3 466	3 583
1.5 - Risk Management		-	-	-	527	101	101	300	300	300
Vote 2 - Budget and Treasury Office		142 657	234 961	16 267	188 094	188 297	188 297	191 254	200 798	202 318
2.1 - Finance		91 056	167 660	(29 810)	87 489	68 161	68 161	66 572	67 576	68 659
2.2 - Asset Management		47 055	51 158	21 012	6 568	20 564	20 564	21 541	24 637	24 854
2.3 - Supply Chain Management		4 546	15 205	22 449	12 361	17 596	17 596	16 656	17 257	17 476
2.4 - Valuation Service		-	-	-	79 104	79 104	79 104	83 455	88 128	88 128
2.6 - Fleet Management		-	938	2 615	2 572	2 872	2 872	3 030	3 200	3 200
Vote 3 - Corporate Services		119 670	57 853	57 846	96 894	81 864	81 864	88 938	100 288	91 823
3.1 - [Name of sub-vote]		110 754	19 761	23 992	47 122	31 812	31 812	32 549	42 371	33 303
3.2 - Community Halls and Facilities		436	15 849	15 812	25 850	25 987	25 987	32 105	32 792	33 283
3.3 - Cemeteries, Funeral Parlours and Crematoriums		8 479	11 079	8 928	11 997	12 140	12 140	12 434	12 626	12 636
3.4 - Community Parks (including Nurseries)		-	11 164	9 114	11 925	11 925	11 925	11 850	12 499	12 601
3.5 - Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		14 047	103 691	66 183	74 574	77 277	77 277	83 656	86 852	89 805
4.1 - Community Halls and Facilities		15 318	60	12 941	5 899	10 499	10 499	12 260	11 995	11 996
4.2 - Cemeteries, Funeral Parlours and Crematoriums		17 860	4 026	1 935	6 412	4 737	4 737	4 493	4 908	5 017

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4.3 - Community Parks (including Nurseries)		95	2 992	2 750	3 103	2 984	2 984	3 784	4 199	4 261
4.4 - Road and Traffic Regulation		-	14 313	12 925	15 630	15 238	15 238	16 509	17 638	18 363
4.5 - Libraries and Archives		-	12 512	2 479	3 595	3 369	3 369	3 796	4 209	4 372
4.6 - Health Services		709	12 605	13 008	15 017	15 081	15 081	18 345	18 251	19 029
4.7 - Solid Waste Disposal (Landfill Sites)		112	40 631	19 328	21 361	21 902	21 902	23 406	24 585	25 700
4.8 - Solid Waste Disposal (Landfill Sites)		(20 047)	16 552	817	3 556	3 466	3 466	1 063	1 067	1 067
Vote 5 - Planning and Development Services		21 755	13 870	13 475	29 879	28 613	28 613	34 301	28 120	28 890
5.1 - Economic Development/Planning		-	6 308	5 563	8 335	8 282	8 282	8 170	8 484	8 756
5.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		19 530	1 902	2 315	7 726	6 128	6 128	6 652	7 714	7 970
5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer		2 225	5 213	5 201	13 098	13 182	13 182	19 129	11 552	11 796
5.4 - Development Facilitation		-	447	396	721	1 021	1 021	350	369	369
Vote 6 - Technical Services		126 719	241 429	228 015	294 592	306 763	306 763	325 694	341 758	387 915
6.1 - Solid Waste Removal		178	5 963	1 657	6 214	7 357	7 357	8 395	8 809	8 828
6.2 - Roads		91	86 506	76 566	70 280	82 648	82 648	90 331	81 174	92 949
6.3 - Project Management Unit		-	1 637	2 234	2 759	3 131	3 131	3 470	3 149	3 285
6.6 - Electricity		126 449	147 323	147 559	215 339	213 626	213 626	223 499	248 626	282 853
Total Expenditure by Vote	2	494 414	706 330	448 700	764 525	764 525	764 525	817 111	856 918	901 974
Surplus/(Deficit) for the year	2	185 428	(103 389)	145 495	(31 594)	(36 564)	(36 564)	(43 741)	(31 649)	(19 213)

12 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

In the 2024/25 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	-	13 275	11 853	11 453	11 453	12 248	12 812	13 388
Cellphone Allowance		-	-	1 624	1 762	1 762	1 762	1 736	1 815	1 897
Other benefits and allowances		-	-	3 291	6 486	5 186	5 186	4 083	4 271	4 463
Sub Total - Councillors		-	-	18 189	20 101	18 401	18 401	18 067	18 898	19 748
% increase	4		-	-	10.5%	(8.5%)	-	(1.8%)	4.6%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		775	2 082	1 987	3 618	3 618	3 618	4 583	4 793	5 014
Pension and UIF Contributions		12	7	6	1	1	1	13	13	13
Performance Bonus		-	146	46	-	-	-	-	-	-
Motor Vehicle Allowance	3	876	997	995	2 330	2 330	2 330	1 528	1 598	1 671
Cellphone Allowance	3	18 183	81	80	126	126	126	152	159	166
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	27	47	-	32	32	32	43	45	47
Payments in lieu of leave		225	210	194	-	-	-	-	-	-
Acting and post related allowance		-	83	43	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		20 098	3 653	3 351	6 108	6 108	6 108	6 318	6 608	6 911
% increase	4		(81.8%)	(8.3%)	82.3%	-	-	3.4%	4.6%	4.6%
Other Municipal Staff										
Basic Salaries and Wages		79 632	87 743	94 520	105 015	105 015	105 015	111 712	120 420	126 041
Pension and UIF Contributions		709	18 154	19 660	21 574	21 574	21 574	23 997	24 110	25 250
Medical Aid Contributions		6 785	5 749	9 216	11 662	11 662	11 662	12 190	13 029	13 643
Overtime		6 087	6 871	3 844	7 033	7 033	7 033	4 455	7 858	8 227
Performance Bonus		6 965	7 012	7 906	8 588	8 588	8 588	9 233	9 594	10 046

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Motor Vehicle Allowance	3	–	13 320	13 859	19 537	19 537	19 537	19 493	23 425	24 526
Cellphone Allowance	3	–	1 361	1 463	1 642	1 642	1 642	1 852	1 994	2 088
Housing Allowances	3	–	645	727	771	771	771	897	861	901
Other benefits and allowances	3	–	10 615	2 820	6 767	6 767	6 767	7 019	7 564	7 919
Payments in lieu of leave		–	5 360	11 005	7 740	7 740	7 740	10 256	8 647	9 054
Long service awards		3 515	2 466	(994)	67	67	67	76	76	80
Post-retirement benefit obligations	6	–	–	1 749	–	–	–	–	–	–
Acting and post related allowance		19 452	2 727	2 996	3 386	3 386	3 386	4 381	3 782	3 960
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		123 146	162 024	168 771	193 782	193 782	193 782	205 560	221 359	231 734
% increase	4		31.6%	4.2%	14.8%	–	–	6.1%	7.7%	4.7%
Total Parent Municipality		143 244	165 677	190 312	219 992	218 292	218 292	229 945	246 865	258 393
			15.7%	14.9%	15.6%	(0.8%)	–	5.3%	7.4%	4.7%
Total Municipal Entities		–								
TOTAL SALARY, ALLOWANCES & BENEFITS		143 244	165 677	190 312	219 992	218 292	218 292	229 945	246 865	258 393
% increase	4		15.7%	14.9%	15.6%	(0.8%)	–	5.3%	7.4%	4.7%
TOTAL MANAGERS AND STAFF	5,7	143 244	165 677	172 122	199 891	199 891	199 891	211 878	227 967	238 645

14. MONTHLY TARGETS FOR REVENUE AND EXPENDITURE

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity		16 493	16 493	16 493	16 493	16 493	16 493	16 493	16 493	16 493	16 493	16 493	16 493	197 916	228 988	264 940
Service charges - Waste Management		1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	21 914	23 141	24 460
Sale of Goods and Rendering of Services		65	65	65	65	65	65	65	65	65	65	65	65	784	828	875
Agency services		574	574	574	574	574	574	574	574	574	574	574	574	6 888	7 273	7 688
Interest earned from Receivables		1 539	1 539	1 539	1 539	1 539	1 539	1 539	1 539	1 539	1 539	1 539	1 539	18 470	19 505	20 617
Interest earned from Current and Non Current Assets		449	449	449	449	449	449	449	449	449	449	449	449	5 394	5 696	6 021
Rental from Fixed Assets		24	24	24	24	24	24	24	24	24	24	24	24	285	301	318
Operational Revenue		682	682	682	682	682	682	682	682	682	682	682	682	8 186	8 645	9 137
Non-Exchange Revenue																
Property rates		16 226	16 226	16 226	16 226	16 226	16 226	16 226	16 226	16 226	16 226	16 226	16 226	194 706	205 610	217 330
Fines, penalties and forfeits		120	120	120	120	120	120	120	120	120	120	120	120	1 438	1 519	1 606
Licences or permits		537	537	537	537	537	537	537	537	537	537	537	537	6 445	6 806	7 194
Transfer and subsidies - Operational		18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	223 212	221 501	221 556
Interest		3 969	3 969	3 969	3 969	3 969	3 969	3 969	3 969	3 969	3 969	3 969	3 969	47 632	50 300	53 167
Total Revenue (excluding capital transfers and contributions)		61 106	61 106	61 106	61 106	61 106	61 106	61 106	61 106	61 106	61 106	61 106	61 106	733 271	780 113	834 907
Expenditure																
Employee related costs		17 657	17 657	17 657	17 657	17 657	17 657	17 657	17 657	17 657	17 657	17 657	17 657	211 878	221 359	231 734
Remuneration of councillors		1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	18 067	18 898	19 748
Bulk purchases - electricity		12 989	12 989	12 989	12 989	12 989	12 989	12 989	12 989	12 989	12 989	12 989	12 989	155 868	180 340	208 653
Inventory consumed		2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	24 104	25 030	25 989
Debt impairment		8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	105 500	111 408	111 408
Depreciation and amortisation		6 971	6 971	6 971	6 971	6 971	6 971	6 971	6 971	6 971	6 971	6 971	6 971	83 646	88 330	88 330
Interest		1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	20 552	21 703	21 703
Contracted services		6 551	6 551	6 551	6 551	6 551	6 551	6 551	6 551	6 551	6 551	6 551	6 551	78 607	61 626	65 921
Transfers and subsidies		90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 136	1 136
Operational costs		9 628	9 628	9 628	9 628	9 628	9 628	9 628	9 628	9 628	9 628	9 628	9 628	115 540	116 189	114 217
Total Expenditure		67 903	67 903	67 903	67 903	67 903	67 903	67 903	67 903	67 903	67 903	67 903	67 903	814 838	846 018	888 840
Surplus/(Deficit)		(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(6 797)	(81 567)	(65 905)	(53 933)
Transfers and subsidies - capital (monetary allocations)		3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	40 098	45 156	47 853
Surplus/(Deficit) for the year	1	(3)	(3 456)	(41 469)	(20 749)	(6 079)										

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Executive and council		4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	55 845	61 014	62 792
Finance and administration		23 374	23 374	23 374	23 374	23 374	23 374	23 374	23 374	23 374	23 374	23 374	23 374	280 493	301 386	294 440
Internal audit		2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	33 759	34 324	34 548
Community and public safety		5 787	69 447	71 612	73 958											
Community and social services		1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	23 912	24 578	24 968
Sport and recreation		315	315	315	315	315	315	315	315	315	315	315	315	3 784	4 199	4 261
Public safety		1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	23 406	24 585	25 700
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	18 345	18 251	19 029
Economic and environmental services		12 051	144 610	130 082	143 487											
Planning and development		3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	37 770	31 269	32 175
Road transport		8 903	8 903	8 903	8 903	8 903	8 903	8 903	8 903	8 903	8 903	8 903	8 903	106 839	98 813	111 312
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19 413	232 957	258 501	292 749											
Energy sources		18 625	18 625	18 625	18 625	18 625	18 625	18 625	18 625	18 625	18 625	18 625	18 625	223 499	248 626	282 853
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		788	788	788	788	788	788	788	788	788	788	788	788	9 458	9 876	9 895
Other		-	-	-												
Total Expenditure - Functional		68 093	817 111	856 918	901 974											
Surplus/(Deficit) before assoc.		(3 645)	(43 741)	(31 649)	(19 213)											
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(3 645)	(43 741)	(31 649)	(19 213)											

Budgeted monthly cash flow.

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

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source														1		
Property rates	13 629	13 629	13 629	13 629	13 629	13 629	13 629	13 629	13 629	13 629	13 629	13 629	13 629	163 553	205 610	217 330
Service charges - electricity revenue	13 839	13 839	13 839	13 839	13 839	13 839	13 839	13 839	13 839	13 839	13 839	13 839	13 839	166 068	228 738	264 650
Service charges - refuse revenue	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	18 384	23 111	24 428
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	24	24	24	24	24	24	24	24	24	24	24	24	24	285	301	318
Interest earned - outstanding debtors	449	449	449	449	449	449	449	449	449	449	449	449	449	5 394	5 696	6 021
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
120	120	120	120	120	120	120	120	120	120	120	120	120	120	1 438	1 519	1 606
Licences and permits	537	537	537	537	537	537	537	537	537	537	537	537	537	6 445	6 806	7 194
Agency services	574	574	574	574	574	574	574	574	574	574	574	574	574	6 888	7 273	7 688
Transfers and Subsidies - Operational	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	18 601	223 212	221 501	221 556
Other revenue	748	748	748	748	748	748	748	748	748	748	748	748	748	8 970	9 473	10 013
Cash Receipts by Source	50 053	50 053	50 053	50 053	50 053	50 053	50 053	50 053	50 053	50 053	50 053	50 053	50 053	600 637	710 028	760 802
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	3 341	40 098	45 156	47 853
Increase (decrease) in consumer deposits	20	20	20	20	20	20	20	20	20	20	20	20	20	236	233	–

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VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	53 414	640 971	755 417	808 656											
Cash Payments by Type															
Employee related costs	18 023	18 023	18 023	18 023	18 023	18 023	18 023	18 023	18 023	18 023	18 023	18 023	216 272	225 814	236 193
Remuneration of councillors	1 547	1 547	1 547	1 547	1 547	1 547	1 547	1 547	1 547	1 547	1 547	1 547	18 560	19 414	20 287
Interest	218	218	218	218	218	218	218	218	218	218	218	218	2 617	2 763	2 763
Bulk purchases - electricity	14 937	14 937	14 937	14 937	14 937	14 937	14 937	14 937	14 937	14 937	14 937	14 937	179 249	207 391	239 951
Acquisitions - water & other inventory	2 310	2 310	2 310	2 310	2 310	2 310	2 310	2 310	2 310	2 310	2 310	2 310	27 720	28 785	29 888
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 611	7 611	7 611	7 611	7 611	7 611	7 611	7 611	7 611	7 611	7 611	7 611	91 331	70 824	75 764
Transfers and subsidies - other	90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 136	1 136
Other expenditure	10 618	10 618	10 618	10 618	10 618	10 618	10 618	10 618	10 618	10 618	10 618	10 618	127 413	127 957	125 743
Cash Payments by Type	55 353	664 237	684 084	731 726											
Other Cash Flows/Payments by Type															
Capital assets	5 649	5 649	5 649	5 649	5 649	5 649	5 649	5 649	5 649	5 649	5 649	5 649	67 784	76 562	65 381
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
Total Cash Payments by Type	62 702	752 421	781 047	817 508											
NET INCREASE/(DECREASE) IN CASH HELD	(9 288)	(111 450)	(25 630)	(8 852)											
Cash/cash equivalents at the month/year begin:	44 090	34 803	25 515	16 228	6 940	(2 347)	(11 635)	(20 923)	(30 210)	(39 498)	(48 785)	(58 073)	44 090	(67 360)	(92 990)
Cash/cash equivalents at the month/year end:	34 803	25 515	16 228	6 940	(2 347)	(11 635)	(20 923)	(30 210)	(39 498)	(48 785)	(58 073)	(67 360)	(67 360)	(92 990)	(101 842)

15 ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS

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

16 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATION

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

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
				Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27								
R thousand	1,3	Total	Original Budget				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														-
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		-	-	-	-	-	-	-	-	-	-	-	-	-

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17 CAPITAL EXPENDITURE DETAILS

17.1 CAPITAL EXPENDITURE ON NEW ASSETS BY ASSET CLASS

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
– Infrastructure		–	47 467	45 275	30 794	22 044	22 044	24 106	51 876	36 153
Roads Infrastructure		–	–	–	–	–	–	18 792	37 914	23 867
<i>Roads</i>		–	–	–	–	–	–	18 792	31 014	23 867
<i>Road Structures</i>		–	–	–	–	–	–	–	6 900	–
<i>Road Furniture</i>		–	–	–	–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	15 293	10 000	6 250	6 250	500	–	–
<i>Drainage Collection</i>		–	–	–	–	–	–	–	–	–
<i>Storm water Conveyance</i>		–	–	15 293	10 000	6 250	6 250	500	–	–
<i>Attenuation</i>		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	(304)	–	20 794	15 794	15 794	4 814	13 962	12 286
<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>		–	65	–	20 794	15 794	15 794	–	–	–
<i>LV Networks</i>		–	(369)	–	–	–	–	4 814	8 275	8 000
<i>Capital Spares</i>		–	–	–	–	–	–	–	5 687	4 286
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
<i>Dams and Weirs</i>		–	–	–	–	–	–	–	–	–
<i>Boreholes</i>		–	–	–	–	–	–	–	–	–
<i>Reservoirs</i>		–	–	–	–	–	–	–	–	–

<i>Pump Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	47 771	29 982	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	47 771	29 982	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-

<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Community Assets	-	558	384	1 000	1 000	1 000	1 938	1 000	-	-
Community Facilities	-	558	384	1 000	1 000	1 000	1 000	1 000	-	-
<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>	-	558	384	1 000	1 000	1 000	1 000	1 000	-	-
<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>	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-

<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	938	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	938	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<u>Other assets</u>	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-

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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	-	1 068	1 400	-	-	-	-	-	-	-
Computer Equipment	-	1 068	1 400	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	1 206	1 500	1 500	1 500	1 700	3 500	4 000	
Furniture and Office Equipment	-	-	1 206	1 500	1 500	1 500	1 700	3 500	4 000	
Machinery and Equipment	-	1 281	2 313	-	-	-	-	-	-	-
Machinery and Equipment	-	1 281	2 313	-	-	-	-	-	-	-
Transport Assets	-	5 788	1 365	-	-	-	625	200	-	-
Transport Assets	-	5 788	1 365	-	-	-	625	200	-	-
Land	-	-	-	-	-	-	5 000	10 000	5 000	
Land	-	-	-	-	-	-	5 000	10 000	5 000	
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	-	56 162	51 944	33 294	24 544	24 544	33 368	66 576	45 153

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

For 2024/25 financial year the infrastructure- electricity is budgeted for R8.0 million and followed by the infrastructure road transport, which is budgeted for R22.4 million for 2024/25 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 2024/25

The capital programme is funded from grants and transfers, and internally generated funds from the current year's collection. For 2024/25 financial year, MIG represents the highest funding followed by INEP on the MTREF.

**DETAILED CAPITAL PROGRAMMES
MIG CAPITAL PROJECTS**

Project Name	Project Description and Location	Total Budget	Sources of funding	2024/25	2025/26	2026/27
Upgrading of Benfarm phase 2	Upgrading of gravel from gravel to tar	R30 420 000.00	MIG	R4 037 446.27	R0.00	R0.00
Refurbishment of Namakgale stadium	Refurbishment of Namakgale stadium	R44 941 439.69	MIG	R10 837 178.65	R0.00	R0.00
Installation of stormwater culverts at Mashishimale to Lejori, Makhushane, Humulani and Lulekani	Installation of stormwater culverts	R28 000 000.00	MIG	R500 000.00	R0.00	R0.00
Selwane sports complex	Construction of sports complex	R45 753 640.49	MIG	R937 660.67	R0.00	R0.00
Upgrading of Honeyville to Dinoko Sebera from gravel to tar	Upgrading of road from gravel to tar	R28 000 000.00	MIG	R6 687 241.00	R11 031 379.63	R0.00
Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana	Upgrading of road from gravel to tar	R18 800 000.00	MIG	R5 384 423.41	R13 262 405.90	R0.00
Installation of stormwater culvert at Tension Pilusa graveyard	Construction of stormwater culvert	R6 900 000.00	MIG	R6 900 000.00	R0.00	R0.00
Installation of high mast lights	Installation of lights	R9 973 333.40	MIG	R0.00	R5 687 114.47	R4 286 218.93
Installation of precast storm water culverts at Mlambo stream	Construction of stormwater culvert	R6 900 000.00	MIG	R0.00	R6 900 000.00	R0.00
Upgrading a gravel road to asphalt paved road from Maimele street to PMC bus stop & Lulekani graveyard (Matikoxikaya)	Upgrading of road from gravel to tar	R12 600 000.00	MIG	R0.00	R0.00	R12 600 000.00
Street Paving of Mabine to Sobby street	Upgrading of road from gravel to tar	R29 700 000.00	MIG	R0.00	R0.00	R11 935 851.44
Total				R35 283 950.00	R36 880 900.00	R39 853 450.00

INEP CAPITAL PROJECTS

Project Name	Sources of funding	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electrification of new villages within Ba-Phalaborwa municipality as per DMRE's approval	INEP	R4 814 000.00	R8 275 000.00	R8 000 000.00
Total		R4 814 000.00	R8 275 000.00	R8 000 000.00

INTERNALLY FUNDED CAPITAL PROJECTS

Project Name	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Construction of over headline from Ext 6 to Spar			3 200 000.00		
Construction of trapezoidal concrete drain (160m) at Potgiter stream			850 000.00		
Upgrading of road from gravel to tar: Tambo phase 2	5 680 000.00	5 680 000.00	6 719 462.65	6 719 462.65	-
Establishment cemetery at Gravelotte	1 000 000.00	1 000 000.00	1 000 000.00	-	
Development of Phalaborwa new landfill site Phase1			5 000 000.00	10 000 000.00	5 000 000.00
Procure LDV bakkie for environmental law enforcement			600 000.00		
Procure Roadblock trailer fully fitted			425 000.00		
Procure a trailer for refuse collection enhancement			200 000.00		
Office Furniture & Equipment	1 000 000.00	1 000 000.00	1 700 000.00	2 000 000.00	2 000 000.00
Totals	7 680 000.00	7 680 000.00	19 694 462.65	18 719 462.65	7 000 000.00

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	91 294	148 908	149 893	199 354	199 354	199 354	157 579	210 319	222 096	234 756
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 820	(15 510)	(14 818)	(14 798)	(14 798)	(14 798)	(4 289)	(15 612)	(16 486)	(17 426)
Net Property Rates		95 114	133 398	135 075	184 556	184 556	184 556	153 290	194 706	205 610	217 330
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	105 590	113 307	119 965	176 860	176 860	176 860	100 814	199 357	230 656	266 869
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	(1 279)	(1 279)	(1 279)	(1 578)	(1 441)	(1 668)	(1 930)
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		105 590	113 307	119 965	175 582	175 582	175 582	99 235	197 916	228 988	264 940
Service charges - Water											
Total Service charges - Water	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-

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Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6										
Total refuse removal revenue		16 032	18 296	18 993	20 954	20 954	20 954	22 762	22 106	23 344	24 675
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	(213)	(436)	(182)	(182)	(182)	(1 181)	(192)	(203)	(215)
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		16 032	18 082	18 558	20 772	20 772	20 772	21 581	21 914	23 141	24 460
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	80 406	89 825	96 507	108 634	109 986	109 986	81 615	116 294	120 420	126 041
Pension and UIF Contributions		721	18 162	19 667	21 576	22 068	22 068	16 848	24 009	24 110	25 250
Medical Aid Contributions		6 785	5 749	9 216	11 662	11 375	11 375	6 723	12 190	13 029	13 643
Overtime		6 087	6 871	3 844	7 033	4 183	4 183	1 094	4 455	7 858	8 227
Performance Bonus		6 965	7 159	7 952	8 588	8 631	8 631	6 449	9 233	9 594	10 046
Motor Vehicle Allowance		876	14 317	14 854	21 867	20 566	20 566	13 090	21 020	23 425	24 526
Cellphone Allowance		18 183	1 442	1 543	1 769	1 932	1 932	1 505	2 004	1 994	2 088
Housing Allowances		-	645	727	771	828	828	512	897	861	901
Other benefits and allowances		27	10 662	2 820	6 799	6 577	6 577	1 206	7 062	7 564	7 919
Payments in lieu of leave		225	5 571	11 199	7 740	9 630	9 630	8 600	10 256	8 647	9 054
Long service awards		3 515	2 466	(994)	67	-	-	-	76	76	80
Post-retirement benefit obligations	4	-	-	1 749	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		19 452	2 810	3 039	3 386	4 114	4 114	2 635	4 381	3 782	3 960
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	143 244	165 677	172 122	199 891	199 891	199 891	140 278	211 878	221 359	231 734
<u>Less: Employees costs capitalised to PPE</u>		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	143 244	165 677	172 122	199 891	199 891	199 891	140 278	211 878	221 359	231 734

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		73 933	86 696	74 789	79 189	79 189	79 189	58 932	83 544	88 222	88 222
Lease amortisation		91	91	91	97	97	97	69	102	108	108
Capital asset impairment		10 184	(7)	(27 458)	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	84 208	86 780	47 422	79 285	79 285	79 285	59 000	83 646	88 330	88 330
Bulk purchases - electricity											
Electricity bulk purchases		86 758	101 086	94 788	139 479	138 279	138 279	88 043	155 868	180 340	208 653
Total bulk purchases	1	86 758	101 086	94 788	139 479	138 279	138 279	88 043	155 868	180 340	208 653
Transfers and grants											
Cash transfers and grants		-	9 854	7 390	1 020	1 020	1 020	278	1 076	1 136	1 136
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	9 854	7 390	1 020	1 020	1 020	278	1 076	1 136	1 136
Contracted Services											
Outsourced Services		18 994	46 089	23 118	31 779	35 949	35 949	22 185	33 027	35 300	36 353
Consultants and Professional Services		9 205	12 112	10 022	20 635	20 470	20 470	9 147	23 154	16 319	16 419
Contractors		5 480	12 824	15 652	30 744	26 189	26 189	15 403	22 426	10 006	13 149
Total contracted services		33 679	71 025	48 792	83 158	82 609	82 609	46 735	78 607	61 626	65 921
Operational Costs											
Collection costs	-	-	1 158	481	1 200	1 470	1 470	543	1 200	-	-
Contributions to 'other' provisions		(20 047)	18 415	(2 598)	200	200	200	-	1 000	1 000	1 000
Audit fees		4 863	4 698	6 950	5 265	7 265	7 265	7 025	7 500	7 500	7 500
Other Operational Costs		69 315	124 210	51 345	89 946	90 910	90 910	52 322	105 840	107 689	105 717
Total Operational Costs	1	54 132	148 481	56 178	96 611	99 845	99 845	59 890	115 540	116 189	114 217
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	16 792	25 507	23 884	32 965	32 965	-	17 703	17 910	16 433
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	-	16 792	25 507	23 884	32 965	32 965	-	17 703	17 910	16 433
Inventory Consumed											

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Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	-	8 454	8 418	25 500	25 715	25 715	3 702	24 104	25 030	25 989
Total Inventory Consumed & Other Material	-	8 454	8 418	25 500	25 715	25 715	3 702	24 104	25 030	25 989

b. Matrix Financial Performance

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

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								
Exchange Revenue								
Service charges - Electricity		-	(1 441)	-	-	-	199 357	197 916
Service charges - Waste Management		-	-	-	-	-	21 914	21 914
Sale of Goods and Rendering of Services		-	175	-	222	275	113	784
Agency services		-	6 888	-	-	-	-	6 888
Interest		-	-	-	-	-	-	-
Interest earned from Receivables		-	24	-	-	-	18 447	18 470
Interest earned from Current and Non Current Assets		-	5 394	-	-	-	-	5 394
Rental from Fixed Assets		-	-	285	-	-	-	285
Licence and permits		-	-	-	-	-	-	-
Operational Revenue		-	8 185	-	-	-	1	8 186
Non-Exchange Revenue								
Property rates		-	194 706	-	-	-	-	194 706
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	1 438	-	-	1 438
Licences or permits		-	-	-	6 445	-	-	6 445
Transfer and subsidies - Operational		-	219 586	-	-	-	3 626	223 212
Interest		-	47 632	-	-	-	-	47 632
Total Revenue (excluding capital transfers and contributions)		-	481 149	285	8 105	275	243 457	733 271
Expenditure								
Employee related costs		21 650	30 447	39 729	57 246	15 135	47 671	211 878
Remuneration of councillors		18 067	-	-	-	-	-	18 067
Bulk purchases - electricity		-	-	-	-	-	155 868	155 868
Inventory consumed		184	4 226	603	1 831	48	17 213	24 104
Debt impairment		-	83 455	-	-	-	22 045	105 500
Depreciation and amortisation		-	20 025	4 454	10 952	-	48 214	83 646
Interest		-	20 552	-	-	-	-	20 552
Contracted services		27 432	7 850	12 281	5 109	11 506	14 430	78 607
Transfers and subsidies		-	-	1 076	-	-	-	1 076
Operational costs		26 304	20 151	28 844	13 168	7 564	19 508	115 540
Total Expenditure		93 637	186 705	86 987	88 306	34 253	324 951	814 838
Surplus/(Deficit)		(93 637)	294 444	(86 702)	(80 200)	(33 978)	(81 494)	(81 567)
Transfers and subsidies - capital (monetary allocations)								-
Transfers and subsidies - capital (in-kind)								-
Surplus/(Deficit) after capital transfers & contributions		(93 637)	294 444	(86 702)	(80 200)	(33 978)	(81 494)	(81 567)

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c. Supporting Details to Budgeted Financial Position

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		22 271	78 505	86 684	255 630	129 709	129 709	173 115	128 891	101 790	102 136
				1 217	1 028			1 321			
Water		815 939	947 544	092	286	-	-	015	-	-	-
Waste		120 194	133 011	175 671	188 535	196 524	196 524	182 067	206 249	215 956	217 273
Waste Water		136 048	150 232	199 143	181 188	12 043	12 043	257 301	12 706	13 417	14 182
Other trade receivables from exchange transactions		419 074	218 661	9 374	(16 319)	(7 199)	(7 199)	(241 855)	(8 526)	(12 800)	(14 116)
		1 513	1 527	1 687	1 637			1 691			
Gross: Trade and other receivables from exchange transactions		526	953	964	319	331 077	331 077	643	339 320	318 363	319 475
Less: Impairment for debt		(118 310)	(169 320)	(56 615)	(67 381)	(71 288)	(71 288)	(56 614)	(74 877)	(78 490)	(78 490)
Impairment for Electricity		(31 424)	(45 066)	(49 936)	(67 359)	(65 888)	(65 888)	(49 936)	(69 212)	(72 564)	(72 564)
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivalbes from exchange transactions		(86 885)	(124 253)	(6 679)	(22)	(5 400)	(5 400)	(6 678)	(5 665)	(5 925)	(5 925)
		1 395	1 358	1 631	1 569			1 635			
Total net Trade and other receivables from Exchange Transactions		217	634	349	939	259 789	259 789	029	264 442	239 874	240 985
<u>Receivables from non-exchange transactions</u>											
Property rates		351 237	525 630	642 485	330 448	420 143	420 143	826 723	412 138	398 986	401 853
Less: Impairment of Property rates		(369 266)	(436 805)	(370 299)	(108 615)	(108 817)	(108 817)	(370 299)	(114 624)	(120 731)	(120 731)
Net Property rates		(18 029)	88 824	272 186	221 833	311 325	311 325	456 424	297 514	278 255	281 122
Other receivables from non-exchange transactions		31 006	31 450	1 333	31 324	31 324	31 324	1 333	32 859	34 371	34 371
Impairment for other receivalbes from non-exchange transactions		-	-	-	-	-	-	-	-	-	-

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Net other receivables from non-exchange transactions		31 006	31 450	1 333	31 324	31 324	31 324	1 333	32 859	34 371	34 371
Total net Receivables from non-exchange transactions		12 977	120 275	273 519	253 157	342 649	342 649	457 757	330 373	312 626	315 493
Inventory											
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	(238)	(238)	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	(238)	(238)	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		-	-	(8 591)	20 610	-	-	(8 591)	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	(8 591)	(11 278)	-	(739)	(739)	(6 561)	(1 479)	(1 539)	(1 600)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	(8 591)	(19 869)	20 610	(739)	(739)	(15 152)	(1 479)	(1 539)	(1 600)
Materials and Supplies											
Opening Balance		21 631	21 631	29 945	20 610	-	-	29 945	20 926	22 076	23 291
Acquisitions		-	8 772	8 394	26 524	26 524	26 524	20 721	24 104	25 030	25 989
Issues	7	-	137	2 859	(25 500)	(24 738)	(24 738)	2 859	(22 624)	(23 491)	(24 389)
Adjustments	8	-	(12)	(44)	-	-	-	(44)	-	-	-
Write-offs	9	-	(582)	(360)	-	-	-	(360)	-	-	-
Closing balance - Materials and Supplies		21 631	29 945	40 794	21 635	1 787	1 787	53 121	22 405	23 615	24 891
Closing Balance - Inventory & Consumables		21 631	21 354	20 926	42 245	810	810	37 969	20 926	22 076	23 291

Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 508 725	1 552 602	1 589 319	1 583 164	1 978 478	1 978 478	1 622 342	2 075 165	2 174 655	2 164 933
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		757 322	844 383	888 258	811 762	1 194 725	1 194 725	947 130	1 253 741	1 312 249	1 312 249
Total Property, plant and equipment (PPE)	2	751 402	708 218	701 061	771 402	783 753	783 753	675 212	821 424	862 407	852 684
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		14 222	15 459	16 516	(20 400)	(3 884)	(3 884)	14 816	(3 074)	(2 277)	(2 277)
Current portion of long-term liabilities		172	923	1 152	-	1 152	1 152	1 152	1 208	1 264	1 264
Total Current liabilities - Financial liabilities		14 395	16 382	17 668	(20 400)	(2 732)	(2 732)	15 968	(1 866)	(1 014)	(1 014)
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions		1 385 003	1 674 435	1 777 297	1 428 705	424 082	424 082	1 895 957	445 755	466 393	466 393
Other trade payables from exchange transactions	5	-	-	(848)	-	-	-	(848)	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		1 143	918	0	-	0	0	(29 324)	-	-	-
Trade payables from Non-exchange transactions: Other VAT		-	-	-	-	-	-	-	-	-	-
		21 990	46 738	91 756	32 475	53 672	53 672	116 933	56 057	58 611	58 570
Total Trade and other payables from exchange transactions	2	1 408 136	1 722 092	1 868 205	1 461 180	477 755	477 755	1 982 718	501 812	525 004	524 963
Non current liabilities - Financial liabilities											
Borrowing	4	74 535	57 377	42 561	61 031	42 561	42 561	25 561	44 646	46 700	46 700
Other financial liabilities		-	3 654	3 257	-	3 278	3 278	(3 257)	3 438	3 597	3 597
Total Non current liabilities - Financial liabilities		74 535	61 031	45 818	61 031	45 839	45 839	22 304	48 085	50 297	50 297
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General											
Water Bulk Purchases											
Municipal Debt Relief											
Provisions											
Retirement benefits		48 607	53 631	49 929	-	42 021	42 021	49 929	44 080	46 108	46 108
Refuse landfill site rehabilitation		93 172	103 193	107 046	103 193	107 046	107 046	107 046	112 292	117 457	117 457
Other		-	-	(853)	-	7 054	7 054	(853)	7 400	7 740	7 740
Total Provisions		141 779	156 824	156 122	103 193	156 122	156 122	156 122	163 772	171 305	171 305

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CHANGES IN NET ASSETS											
<u>Accumulated surplus/(deficit)</u>											
					1 366	1 000	1 000		1 071	1 121	1 124
Accumulated surplus/(deficit) - opening balance		-	-	488 305	312	828	828	(488 305)	773	291	993
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	488 305	1 366	1 000	1 000	(488 305)	1 071	1 121	1 124
Surplus/(Deficit)		186 091	(101 631)	156 440	312	828	828	(488 305)	773	291	993
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		377 632	449 035	201 034	-	-	-	(201 205)	-	-	-
Accumulated Surplus/(Deficit)	1	563 723	347 404	845 779	1 334	964 264	964 264	(548 683)	1 030	1 100	1 118
Reserves	-				719	964 264	964 264	(548 683)	304	542	914
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		38 072	38 072	12 193	-	(12 193)	(12 193)	(12 193)	(12 790)	(13 379)	(13 379)
Total Reserves	2	38 072	38 072	12 193	-	(12 193)	(12 193)	(12 193)	(12 790)	(13 379)	(13 379)
TOTAL COMMUNITY WEALTH/EQUITY	2	601 795	385 476	857 972	1 334	952 071	952 071	(560 876)	1 017	1 087	1 105

d. The municipality has no entities.

e. Reconciliation of transfers, Grant Receipts and Unspent Funds

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:										
National Government:	1,3									
Balance unspent at beginning of the year										
Current year receipts		195 936	183 539	195 949	207 443	207 443	207 443	223 212	221 501	221 556
Repayment of grants										
Conditions met - transferred to revenue		391 872	343 355	379 886	414 886	414 886	414 886	446 424	443 002	443 111
Conditions still to be met - transferred to liabilities		(195 936)	(159 816)	(183 937)	(207 443)	(207 443)	(207 443)	(223 212)	(221 501)	(221 556)
Total operating transfers and grants revenue		391 872	343 355	379 886	414 886	414 886	414 886	446 424	443 002	443 111
Total operating transfers and grants - CTBM	2	(195 936)	(159 816)	(183 937)	(207 443)	(207 443)	(207 443)	(223 212)	(221 501)	(221 556)
Capital transfers and grants:										
National Government:	1,3									
Balance unspent at beginning of the year										
Current year receipts		–	45 376	42 377	56 586	49 066	49 066	40 098	45 156	47 853
Conditions met - transferred to revenue		–	94 588	85 850	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	(49 212)	(43 474)	56 586	49 066	49 066	40 098	45 156	47 853
Current year receipts		–	45 376	42 377	56 586	49 066	49 066	40 098	45 156	47 853
Conditions met - transferred to revenue		–	45 376	42 377	56 586	49 066	49 066	40 098	45 156	47 853
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	139 964	128 227	56 586	49 066	49 066	40 098	45 156	47 853
Total capital transfers and grants - CTBM	2	–	(49 212)	(43 474)	56 586	49 066	49 066	40 098	45 156	47 853
TOTAL TRANSFERS AND GRANTS REVENUE		391 872	483 319	508 113	471 472	463 952	463 952	486 522	488 158	490 965
TOTAL TRANSFERS AND GRANTS - CTBM		(195 936)	(209 027)	(227 411)	(150 857)	(158 377)	(158 377)	(183 114)	(176 345)	(173 702)

f. Future Financial Implications

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

g. Projects Delayed from Previous Financial Years

- No project delays from the previous financial year.

Other supporting tables

LIM334 Ba-Phalaborwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
-										
Infrastructure		-	9 953	16 730	19 819	26 826	26 826	7 500	7 830	8 172
Roads Infrastructure		-	5 481	5 317	-	7 094	7 094	6 000	6 330	6 672
Roads		-	5 481	5 317	-	7 094	7 094	6 000	6 330	6 672
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4 371	7 952	15 012	15 625	15 625	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	4 371	7 952	10 012	15 625	15 625	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	5 000	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-

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<i>Pump Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	3 415	3 406	3 406	3 406	1 000	1 000	1 000	1 000
<i>Landfill Sites</i>	-	-	3 415	3 406	3 406	3 406	1 000	1 000	1 000	1 000
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-

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<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	100	47	1 400	700	700	500	500	500	500
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	100	47	1 400	700	700	500	500	500	500
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Community Assets	-	295	378	642	462	462	3 373	3 769	1 899	
Community Facilities	-	273	378	634	454	454	3 173	3 569	1 699	
<i>Halls</i>	-	196	3	20	20	20	650	50	50	
<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>	-	77	375	614	434	434	2 523	3 519	1 649	
<i>Police</i>	-	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-

<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	22	-	8	8	8	200	200	200	200
<i>Indoor Facilities</i>	-	22	-	8	8	8	200	200	200	200
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Other assets	-	50	60	2 400	-	-	-	-	-	-
Operational Buildings	-	50	60	2 400	-	-	-	-	-	-
<i>Municipal Offices</i>	-	50	60	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	2 400	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-

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Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	0	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	0	-	-	-	-	-	-	-
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	-	225	546	155	100	100	412	65	65	
Furniture and Office Equipment	-	225	546	155	100	100	412	65	65	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	6 268	7 793	867	5 576	5 576	6 418	6 247	6 298	
Transport Assets	-	6 268	7 793	867	5 576	5 576	6 418	6 247	6 298	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
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	-	16 792	25 507	23 884	32 965	32 965	17 703	17 910	16 433

LIM334 Ba-Phalaborwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Depreciation by Asset Class/Sub-class										
-										
Infrastructure		39 691	55 075	40 428	50 101	46 091	46 091	48 626	51 349	51 349
Roads Infrastructure		-	1 585	40 403	36 254	33 424	33 424	35 262	37 237	37 237
<i>Roads</i>		-	1 585	40 403	17 053	8 553	8 553	9 024	9 529	9 529
<i>Road Structures</i>		-	-	-	-	370	370	390	412	412
<i>Road Furniture</i>		-	-	-	19 200	24 500	24 500	25 848	27 295	27 295
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	45 541	25	1 021	2 841	2 841	2 997	3 165	3 165
<i>Drainage Collection</i>		-	-	-	-	20	20	21	22	22
<i>Storm water Conveyance</i>		-	45 541	25	1 021	2 821	2 821	2 976	3 143	3 143
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		39 691	7 949	-	12 826	9 826	9 826	10 366	10 947	10 947
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	6 202	4 702	4 702	4 960	5 238	5 238
<i>MV Switching Stations</i>		-	-	-	266	266	266	281	297	297
<i>MV Networks</i>		-	7 949	-	5 223	4 223	4 223	4 456	4 705	4 705
<i>LV Networks</i>		39 691	-	-	1 134	634	634	669	707	707
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-

<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-

Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Community Assets	15 318	12 860	12 914	5 381	13 041	13 041	13 759	14 529	14 529	
Community Facilities	15 318	12 860	12 914	5 381	10 441	10 441	11 016	11 633	11 633	
Halls	15 318	-	-	799	299	299	315	333	333	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	12 860	4	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	60	60	63	67	67	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	12 909	4 582	10 082	10 082	10 637	11 233	11 233	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	

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Sport and Recreation Facilities	-	-	-	-	2 600	2 600	2 743	2 897	2 897
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	2 600	2 600	2 743	2 897	2 897
<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	16 606	13 059	13 059	13 059	13 778	14 549	14 549
Operational Buildings	16 583	16 606	16 606	13 059	13 059	13 059	13 778	14 549	14 549
<i>Municipal Offices</i>	16 583	16 606	16 606	13 059	13 059	13 059	13 778	14 549	14 549
<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	-	-	-	-	-	-	-	-	-

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Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	91	91	91	97	97	97	102	108	108	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	91	91	91	97	97	97	102	108	108	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	91	91	91	97	97	97	102	108	108	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	445	877	1 115	1 515	1 515	1 598	1 688	1 688	
Computer Equipment	-	445	877	1 115	1 515	1 515	1 598	1 688	1 688	
Furniture and Office Equipment	-	288	314	477	737	737	778	821	821	
Furniture and Office Equipment	-	288	314	477	737	737	778	821	821	
Machinery and Equipment	2 340	483	1 035	6 483	1 873	1 873	1 976	2 087	2 087	
Machinery and Equipment	2 340	483	1 035	6 483	1 873	1 873	1 976	2 087	2 087	
Transport Assets	-	938	2 615	2 572	2 872	2 872	3 030	3 200	3 200	
Transport Assets	-	938	2 615	2 572	2 872	2 872	3 030	3 200	3 200	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
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	74 880	79 285	79 285	79 285	83 646	88 330	88 330

LIM334 Ba-Phalaborwa - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure	1	-	(6)	-	16 472	23 472	23 472	-	-	-
Roads Infrastructure		-	(6)	-	16 472	23 472	23 472	-	-	-
Roads		-	(6)	-	10 792	17 792	17 792	-	-	-
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		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-

<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-

Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	(117)	-	15 000	9 230	9 230	10 837	-	-
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	-	(117)	-	15 000	9 230	9 230	10 837	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	(117)	-	15 000	9 230	9 230	10 837	-	-

<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	36	-	-	-	-	-	-	-
Monuments	-	-	36	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
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 upgrading of existing assets	1	-	(123)	36	31 472	32 702	32 702	10 837	-	-

ANNUAL BUDGET 2024/25

LIM334 Ba-Phalaborwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Capital expenditure	1							
Vote 1 - Executive and Councillors		-	-	-				
Vote 2 - Budget and Treasury Office		-	-	-				
Vote 3 - Corporate Services		1 700	2 000	2 000				
Vote 4 - Community and Social Services		7 225	10 000	5 000				
Vote 5 - Planning and Development Services		-	-	-				
Vote 6 - Technical Services		50 867	51 875	47 853				
Total Capital Expenditure		59 792	63 875	54 853	-	-	-	-
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								
<i>List entity summary if applicable</i>								
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								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		59 792	63 875	54 853	-	-	-	-

ANNUAL BUDGET 2024/25

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: _____