

# BA-PHALABORWA MUNICIPALITY



**“Home of Marula and Wildlife Tourism”**

**TABLED 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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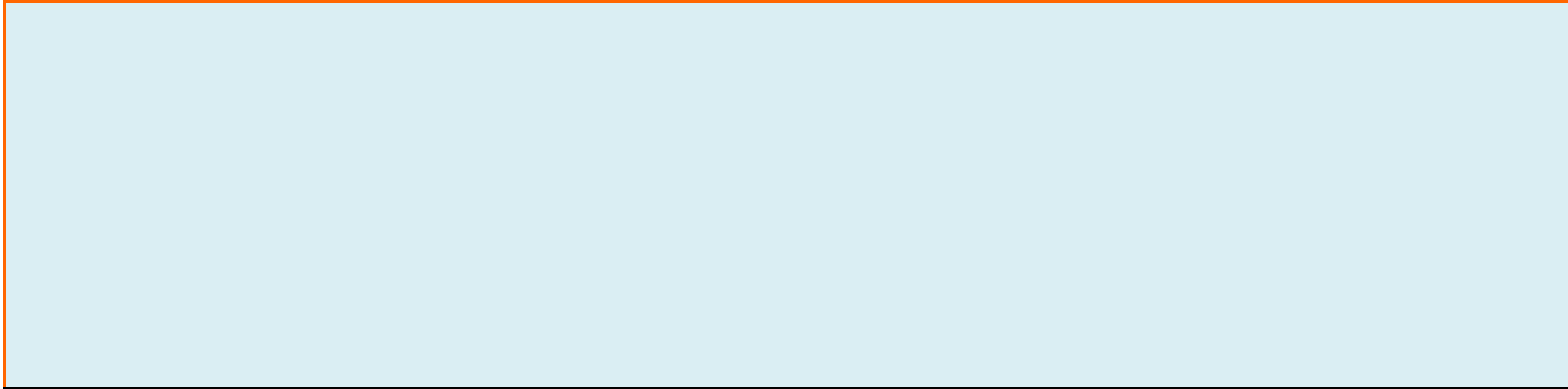
**ABBREVIATIONS/ACCRONYMS**

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**

### **TABLED 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**

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TABLED BUDGET 2024/25

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
<b>Totals</b>	<b>732 931 538.00</b>	<b>727 961 538.00</b>	<b>773 369 371.00</b>	<b>825 269 177.00</b>	<b>882 760 910.00</b>

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 **R817.1 million**.

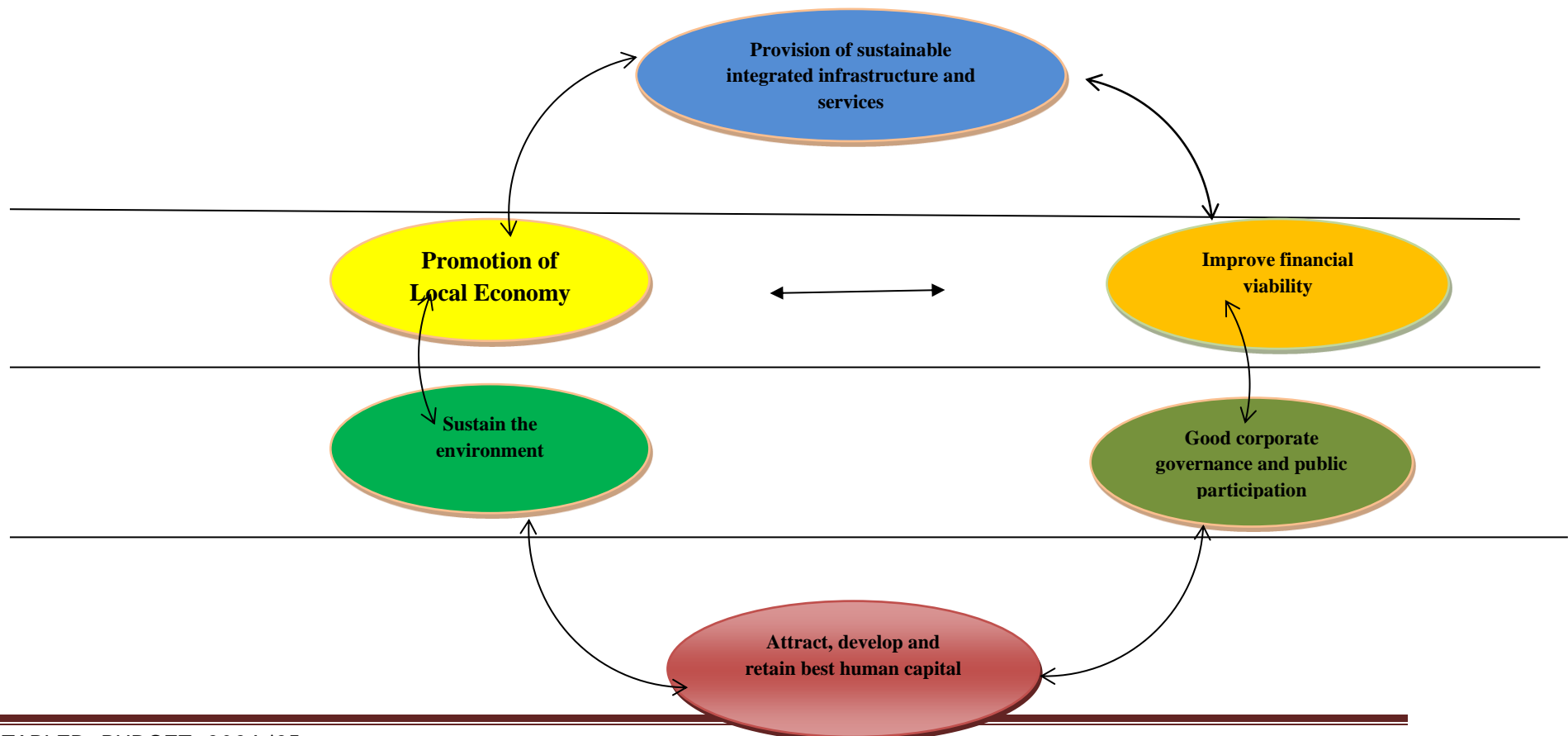
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure</b>											
Employee related costs	2	143 244	165 677	172 122	199 891	199 891	199 891	112 592	212 884	223 346	233 880
Remuneration of councillors		15 304	17 262	18 189	20 101	18 401	18 401	11 885	19 413	22 246	23 291
Bulk purchases - electricity	2	86 758	101 086	94 788	139 479	138 279	138 279	78 113	155 841	180 308	180 308
Inventory consumed	8	17 129	29 761	36 006	25 500	25 715	25 715	15 678	24 104	24 260	24 422
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	52 298	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	41 330	80 218	70 382	75 382
Transfers and subsidies		-	9 854	7 390	1 020	1 020	1 020	221	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	47 633	113 850	113 768	113 768
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		663	(79 375)	404	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>493 751</b>	<b>705 735</b>	<b>448 296</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>359 749</b>	<b>817 083</b>	<b>856 886</b>	<b>873 629</b>

### 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
<b>Totals</b>	<b>64 766 000.00</b>	<b>57 246 000.00</b>	<b>59 792 413.00</b>	<b>63 875 363.00</b>	<b>54 853 450.00</b>

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 R thousands	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
<b>Financial Performance</b>										
Property rates	95 114	133 398	135 075	184 556	184 556	184 556	120 735	194 706	205 610	217 330
Service charges	121 622	131 390	138 523	196 353	196 353	196 353	100 429	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	161 778	223 212	221 501	221 556
Other own revenue	206 134	107 701	88 484	85 381	85 431	85 431	31 047	90 129	95 177	100 602
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>630 743</b>	<b>556 948</b>	<b>562 178</b>	<b>676 346</b>	<b>678 896</b>	<b>678 896</b>	<b>417 345</b>	<b>733 271</b>	<b>780 113</b>	<b>834 907</b>
Employee costs	143 244	165 677	172 122	199 891	199 891	199 891	112 592	212 884	223 346	233 880
Remuneration of councillors	15 304	17 262	18 189	20 101	18 401	18 401	11 885	19 413	22 246	23 291
Depreciation and amortisation	84 208	86 780	47 422	79 285	79 285	79 285	52 298	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	93 963	179 972	204 600	233 075
Transfers and subsidies	-	9 854	7 390	1 020	1 020	1 020	221	1 076	1 136	1 136
Other expenditure	128 468	277 048	51 532	279 769	282 454	282 454	89 176	299 568	295 558	300 558
<b>Total Expenditure</b>	<b>493 751</b>	<b>705 735</b>	<b>448 296</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>360 136</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit)</b>	<b>136 992</b>	<b>(148 787)</b>	<b>113 882</b>	<b>(88 180)</b>	<b>(85 630)</b>	<b>(85 630)</b>	<b>57 209</b>	<b>(83 839)</b>	<b>(76 805)</b>	<b>(67 066)</b>
Transfers and subsidies - capital (monetary allocations)	49 099	47 155	42 559	56 586	49 066	49 066	28 909	40 098	45 156	47 853
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>186 091</b>	<b>(101 631)</b>	<b>156 440</b>	<b>(31 594)</b>	<b>(36 564)</b>	<b>(36 564)</b>	<b>86 118</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>186 091</b>	<b>(101 631)</b>	<b>156 440</b>	<b>(31 594)</b>	<b>(36 564)</b>	<b>(36 564)</b>	<b>86 118</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>
<b>Capital expenditure &amp; funds sources</b>										

TABLED BUDGET 2024/25

<b>Capital expenditure</b>	–	89 087	(37 107)	64 766	57 246	57 246	81 248	59 792	63 875	54 853
Transfers recognised - capital	–	(427)	15 720	56 586	49 066	49 066	38 917	40 098	45 156	47 853
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	67 966	(31 279)	8 180	8 180	8 180	42 331	19 694	18 719	7 000
<b>Total sources of capital funds</b>	–	67 539	(15 558)	64 766	57 246	57 246	81 248	59 792	63 875	54 853
<b>Financial position</b>										
Total current assets	1 396 055	1 583 752	2 006 694	1 803 977	617 834	617 834	2 227 412	641 711	682 468	705 673
Total non current assets	1 268 041	1 244 502	1 247 158	1 307 681	1 226 102	1 226 102	1 224 187	1 285 447	1 345 073	1 336 051
Total current liabilities	1 448 717	1 763 971	1 917 742	1 500 138	493 600	493 600	2 042 801	517 433	540 406	540 365
Total non current liabilities	220 841	227 405	207 788	120 144	199 902	199 902	187 674	211 857	221 602	221 602
Community wealth/Equity	601 795	608 291	1 033 043	1 334 719	976 457	976 457	1 119 258	1 016 757	1 077 632	1 092 374
<b>Cash flows</b>										
Net cash from (used) operating	(2)	(40 587)	1 131 367	(136 018)	(117 424)	(117 424)	3 632	(105)	63 197	65 693
Net cash from (used) investing	–	–	(19 232)	74 481	65 833	65 833	45 755	(68 761)	(73 457)	(63 081)
Net cash from (used) financing	–	–	–	(20 400)	(20 400)	(20 400)	(13 600)	(20 164)	(20 167)	(20 400)
<b>Cash/cash equivalents at the year end</b>	(2)	(40 587)	1 112 135	(81 937)	(71 991)	(71 991)	35 787	(44 940)	(75 367)	(93 155)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	69 325	56 508	35 718	(97 897)	(93 734)	(93 734)	79 790	(104 678)	15 459	30 636
Application of cash and investments	1 386 146	1 618 720	1 206 084	1 015 603	311 135	311 135	900 434	(40 549)	(34 025)	(39 655)
<b>Balance - surplus (shortfall)</b>	(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 869)	(404 869)	(820 645)	(64 129)	49 484	70 291
<b>Asset management</b>										
Asset register summary (WDV)	1 173 063	1 182 023	1 189 619	1 194 527	1 138 731	1 138 731	1 193 794	1 193 794	1 249 205	1 240 183
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	17 557	6 719	6 719	–
Repairs and Maintenance	–	16 397	25 130	23 138	32 484	32 484	26 915	26 915	22 466	22 517
<b>Free services</b>										
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)	–
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

## 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 R817.1 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
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		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		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		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		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		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

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Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>142 600</b>	<b>165 305</b>	<b>158 521</b>	<b>239 911</b>	<b>234 911</b>	<b>234 911</b>	<b>244 532</b>	<b>281 552</b>	<b>324 919</b>
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
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>679 842</b>	<b>602 941</b>	<b>594 195</b>	<b>732 932</b>	<b>727 962</b>	<b>727 962</b>	<b>773 369</b>	<b>825 269</b>	<b>882 761</b>
<b>Expenditure - Functional</b>	-									
<b>Governance and administration</b>		<b>331 893</b>	<b>344 808</b>	<b>139 212</b>	<b>363 123</b>	<b>348 484</b>	<b>348 484</b>	<b>370 096</b>	<b>396 723</b>	<b>391 781</b>
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
<b>Community and public safety</b>		<b>34 094</b>	<b>75 358</b>	<b>54 256</b>	<b>57 745</b>	<b>61 961</b>	<b>61 961</b>	<b>69 447</b>	<b>71 612</b>	<b>73 958</b>
Community and social services		33 178	19 130	19 171	18 264	21 994	21 994	23 912	24 578	24 968
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
<b>Economic and environmental services</b>		<b>21 846</b>	<b>116 326</b>	<b>105 199</b>	<b>118 548</b>	<b>129 630</b>	<b>129 630</b>	<b>144 610</b>	<b>130 082</b>	<b>143 487</b>
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		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>106 581</b>	<b>169 838</b>	<b>150 033</b>	<b>225 109</b>	<b>224 450</b>	<b>224 450</b>	<b>232 957</b>	<b>258 501</b>	<b>292 749</b>
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
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>494 414</b>	<b>706 330</b>	<b>448 700</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit) for the year</b>		<b>185 428</b>	<b>(103 389)</b>	<b>145 495</b>	<b>(31 594)</b>	<b>(36 564)</b>	<b>(36 564)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

## 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 **R817.1 million**.
- It must be noted that the Total Revenue on this table includes capital revenues (Transfers recognised – capital)

### 2.3. BUDGETED FINANCIAL PERFORMANCE BY MUNICIPAL VOTE

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

Vote Description	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
<b>Revenue by Vote</b>	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
<b>Total Revenue by Vote</b>	2	<b>679 842</b>	<b>602 941</b>	<b>594 195</b>	<b>732 932</b>	<b>727 962</b>	<b>727 962</b>	<b>773 369</b>	<b>825 269</b>	<b>882 761</b>
<b>Expenditure by Vote to be appropriated</b>	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
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>494 414</b>	<b>706 330</b>	<b>448 700</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>185 428</b>	<b>(103 389)</b>	<b>145 495</b>	<b>(31 594)</b>	<b>(36 564)</b>	<b>(36 564)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

- 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

##### 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 **R817.1 million** for 2024/25.
- The employees' related cost is estimated to be **R212.9 million**.

- The Remuneration of Councillors is projected at **R19.4** 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
<b>R thousand</b>	1										
<b>Single-year expenditure to be appropriated</b>	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
<b>Capital single-year expenditure sub-total</b>		-	<b>89 087</b>	<b>(37 107)</b>	<b>64 766</b>	<b>57 246</b>	<b>57 246</b>	<b>57 246</b>	<b>59 792</b>	<b>63 875</b>	<b>54 853</b>
<b>Total Capital Expenditure - Vote</b>		-	<b>89 087</b>	<b>(37 107)</b>	<b>64 766</b>	<b>57 246</b>	<b>57 246</b>	<b>57 246</b>	<b>59 792</b>	<b>63 875</b>	<b>54 853</b>
<b>Capital Expenditure - Functional</b>											

TABLED BUDGET 2024/25



<b>Governance and administration</b>		-	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		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	(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	-	-
<b>Economic and environmental services</b>		-	(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		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	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
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	-	89 087	(37 107)	64 766	57 246	57 246	81 248	59 792	63 875	54 853
<b>Funded by:</b>											
National Government		-	(427)	15 720	56 586	49 066	49 066	38 917	40 098	45 156	47 853
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)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	(427)	15 720	56 586	49 066	49 066	38 917	40 098	45 156	47 853
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	67 966	(31 279)	8 180	8 180	8 180	42 331	19 694	18 719	7 000
<b>Total Capital Funding</b>	7	-	67 539	(15 558)	64 766	57 246	57 246	81 248	59 792	63 875	54 853

TABLED BUDGET 2024/25

- 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
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		69 325	56 508	35 718	(97 897)	(93 734)	(93 734)	79 790	(104 678)	15 459	30 636
Trade and other receivables from exchange transactions	1	1 395 217	1 358 634	1 631 349	1 569 939	259 789	259 789	1 623 189	275 203	239 874	240 985
Receivables from non-exchange transactions	1	12 977	120 275	273 519	253 157	342 649	342 649	419 031	359 579	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	43 055	43 055	35 204	41 565	41 047	41 311
VAT		26 034	25 827	38 084	36 533	58 221	58 221	60 033	61 805	64 845	68 630
Other current assets		(129 129)	1 154	7 099	-	7 826	7 826	10 165	8 210	8 587	8 587

TABLED BUDGET 2024/25

<b>Total current assets</b>		<b>1 396 055</b>	<b>1 583 752</b>	<b>2 006 694</b>	<b>1 803 977</b>	<b>617 834</b>	<b>617 834</b>	<b>2 227 412</b>	<b>641 711</b>	<b>682 468</b>	<b>705 673</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		394 701	414 579	440 904	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	678 151	821 423	859 706	850 684
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)	30	(6)	(8)	(8)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	149	-	-	-	149	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1 268 041</b>	<b>1 244 502</b>	<b>1 247 158</b>	<b>1 307 681</b>	<b>1 226 102</b>	<b>1 226 102</b>	<b>1 224 187</b>	<b>1 285 447</b>	<b>1 345 073</b>	<b>1 336 051</b>
<b>TOTAL ASSETS</b>		<b>2 664 096</b>	<b>2 828 253</b>	<b>3 253 852</b>	<b>3 111 658</b>	<b>1 843 936</b>	<b>1 843 936</b>	<b>3 451 598</b>	<b>1 927 158</b>	<b>2 027 541</b>	<b>2 041 724</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		14 395	16 382	17 668	20 400	5 036	5 036	17 668	4 283	3 541	3 541
Consumer deposits		4 313	4 627	5 006	-	4 822	4 822	5 343	5 059	5 291	5 291
Trade and other payables from exchange transactions	4	1 385 003	1 674 435	1 777 297	1 428 705	424 082	424 082	1 914 292	445 755	466 393	466 393
Trade and other payables from non-exchange transactions	5	1 143	918	0	-	0	0	(32 070)	-	-	-
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	111 552	56 057	58 611	58 570
Other current liabilities		-	-	(848)	-	-	-	(848)	-	-	-
<b>Total current liabilities</b>		<b>1 448 717</b>	<b>1 763 971</b>	<b>1 917 742</b>	<b>1 500 138</b>	<b>493 600</b>	<b>493 600</b>	<b>2 042 801</b>	<b>517 433</b>	<b>540 406</b>	<b>540 365</b>
<b>Non current liabilities</b>											
Financial liabilities	6	74 535	61 031	45 818	61 031	45 839	45 839	25 704	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
<b>Total non current liabilities</b>		<b>220 841</b>	<b>227 405</b>	<b>207 788</b>	<b>120 144</b>	<b>199 902</b>	<b>199 902</b>	<b>187 674</b>	<b>211 857</b>	<b>221 602</b>	<b>221 602</b>
<b>TOTAL LIABILITIES</b>		<b>1 669 558</b>	<b>1 991 376</b>	<b>2 125 530</b>	<b>1 620 281</b>	<b>693 501</b>	<b>693 501</b>	<b>2 230 475</b>	<b>729 290</b>	<b>762 008</b>	<b>761 967</b>
<b>NET ASSETS</b>		<b>994 537</b>	<b>836 878</b>	<b>1 128 322</b>	<b>1 491 377</b>	<b>1 150 435</b>	<b>1 150 435</b>	<b>1 221 124</b>	<b>1 197 868</b>	<b>1 265 533</b>	<b>1 279 757</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	563 723	570 219	1 020 850	1 334 719	964 264	964 264	1 107 065	1 003 967	1 064 253	1 078 996
Reserves and funds	9	38 072	38 072	12 193	-	12 193	12 193	12 193	12 790	13 379	13 379
Other											

TABLED BUDGET 2024/25

TOTAL COMMUNITY WEALTH/EQUITY	10	601 795	608 291	1 033 043	1 334 719	976 457	976 457	1 119 258	1 016 757	1 077 632	1 092 374
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## 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	88 202	127 344	127 344	127 344	138 126	163 553	205 610	217 330
Service charges		-	-	184 589	155 806	155 153	155 153	264 150	184 657	251 849	289 078
Other revenue		-	51 000	82 328	85 748	22 774	22 774	63 341	24 027	25 372	26 818

TABLED BUDGET 2024/25

Transfers and Subsidies - Operational	1	-	2 418	199 057	207 443	207 443	207 443	361 522	223 212	221 501	221 556
Transfers and Subsidies - Capital	1	-	-	42 377	56 586	49 066	49 066	74 307	40 098	45 156	47 853
Interest		-	-	3 014	2 613	5 113	5 113	5 472	5 394	5 696	6 021
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(2)	(94 005)	531 801	(768 057)	(680 816)	(680 816)	(903 286)	(637 353)	(688 087)	(739 063)
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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		(2)	(40 587)	1 131 367	(136 018)	(117 424)	(117 424)	3 632	(105)	63 197	65 693
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		-	-	(19 232)	74 481	65 833	65 833	45 755	(68 761)	(73 457)	(63 081)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	(19 232)	74 481	65 833	65 833	45 755	(68 761)	(73 457)	(63 081)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits								236	233	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	(20 400)	(20 400)	(20 400)	(13 600)	(20 400)	(20 400)	(20 400)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	(20 400)	(20 400)	(20 400)	(13 600)	(20 164)	(20 167)	(20 400)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(2)	(40 587)	1 112 135	(81 937)	(71 991)	(71 991)	35 787	(89 030)	(30 427)	(17 788)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	44 090	(44 940)	(75 367)
Cash/cash equivalents at the year end:	2	(2)	(40 587)	1 112 135	(81 937)	(71 991)	(71 991)	35 787	(44 940)	(75 367)	(93 155)

## 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
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(2)	(40 587)	1 112 135	(81 937)	(71 991)	(71 991)	35 787	(44 940)	(75 367)	(93 155)
Other current investments > 90 days		69 328	97 095	(1 076 416)	(15 960)	(21 743)	(21 743)	44 003	(59 738)	90 825	123 791

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Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>69 325</b>	<b>56 508</b>	<b>35 718</b>	<b>(97 897)</b>	<b>(93 734)</b>	<b>(93 734)</b>	<b>79 790</b>	<b>(104 678)</b>	<b>15 459</b>	<b>30 636</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		1 143	918	0	-	0	0	(32 070)	-	-	-
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	1 385 003	1 617 802	1 206 084	1 015 603	311 134	311 134	932 504	(40 549)	(34 025)	(39 655)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>1 386 146</b>	<b>1 618 720</b>	<b>1 206 084</b>	<b>1 015 603</b>	<b>311 135</b>	<b>311 135</b>	<b>900 434</b>	<b>(40 549)</b>	<b>(34 025)</b>	<b>(39 655)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(1 316 821)</b>	<b>(1 562 213)</b>	<b>(1 170 366)</b>	<b>(1 113 500)</b>	<b>(404 869)</b>	<b>(404 869)</b>	<b>(820 645)</b>	<b>(64 129)</b>	<b>49 484</b>	<b>70 291</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(1 316 821)</b>	<b>(1 562 213)</b>	<b>(1 170 366)</b>	<b>(1 113 500)</b>	<b>(404 869)</b>	<b>(404 869)</b>	<b>(820 645)</b>	<b>(64 129)</b>	<b>49 484</b>	<b>70 291</b>

## 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
CAPITAL EXPENDITURE										

<b>Total New Assets</b>	1	-	56 162	51 944	33 294	24 544	24 544	42 236	57 156	54 853
<i>Roads Infrastructure</i>		-	-	-	-	-	-	22 462	31 194	35 567
<i>Storm water Infrastructure</i>		-	-	15 293	10 000	6 250	6 250	1 897	-	-
<i>Electrical Infrastructure</i>		-	(304)	-	20 794	15 794	15 794	8 014	13 962	12 286
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	47 771	29 982	-	-	-	5 000	10 000	5 000
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	47 467	45 275	30 794	22 044	22 044	37 373	55 156	52 853
Community Facilities		-	558	384	1 000	1 000	1 000	1 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	938	-	-
<b>Community Assets</b>		-	558	384	1 000	1 000	1 000	1 938	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	1 068	1 400	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	1 206	1 500	1 500	1 500	1 700	2 000	2 000
<b>Machinery and Equipment</b>		-	1 281	2 313	-	-	-	-	-	-
<b>Transport Assets</b>		-	5 788	1 365	-	-	-	1 225	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-

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<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>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	-	(123)	36	31 472	32 702	32 702	17 557	6 719	-
<i>Roads Infrastructure</i>		-	(6)	-	16 472	23 472	23 472	6 719	6 719	-
<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>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	(6)	-	16 472	23 472	23 472	6 719	6 719	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	(117)	-	15 000	9 230	9 230	10 837	-	-
<b>Community Assets</b>		-	(117)	-	15 000	9 230	9 230	10 837	-	-
<b>Heritage Assets</b>		-	-	36	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	56 039	51 980	64 766	57 246	57 246	59 792	63 875	54 853
<i>Roads Infrastructure</i>		-	(6)	-	16 472	23 472	23 472	29 182	37 913	35 567
<i>Storm water Infrastructure</i>		-	-	15 293	10 000	6 250	6 250	1 897	-	-
<i>Electrical Infrastructure</i>		-	(304)	-	20 794	15 794	15 794	8 014	13 962	12 286
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	47 771	29 982	-	-	-	5 000	10 000	5 000
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-

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<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	<b>47 461</b>	<b>45 275</b>	<b>47 266</b>	<b>45 516</b>	<b>45 516</b>	<b>44 093</b>	<b>61 875</b>	<b>52 853</b>
Community Facilities		-	558	384	1 000	1 000	1 000	1 000	-	-
Sport and Recreation Facilities		-	(117)	-	15 000	9 230	9 230	11 775	-	-
<b>Community Assets</b>		-	<b>441</b>	<b>384</b>	<b>16 000</b>	<b>10 230</b>	<b>10 230</b>	<b>12 775</b>	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 068	1 400	-	-	-	-	-	-
Furniture and Office Equipment		-	-	1 206	1 500	1 500	1 500	1 700	2 000	2 000
Machinery and Equipment		-	1 281	2 313	-	-	-	-	-	-
Transport Assets		-	5 788	1 365	-	-	-	1 225	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	<b>56 039</b>	<b>51 980</b>	<b>64 766</b>	<b>57 246</b>	<b>57 246</b>	<b>59 792</b>	<b>63 875</b>	<b>54 853</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	1 173 063	1 182 023	1 189 619	1 194 527	1 138 731	1 138 731	1 193 794	1 249 205	1 240 183
<i>Roads Infrastructure</i>		339 671	349 247	362 442	329 561	395 738	395 738	419 488	445 821	443 475
<i>Storm water Infrastructure</i>		-	(45 541)	(30 247)	(27 531)	(33 101)	(33 101)	(39 400)	(43 226)	(43 226)
<i>Electrical Infrastructure</i>		-	9 032	9 053	14 239	12 239	12 239	4 226	9 896	8 220
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	47 771	29 982	-	-	-	5 000	10 000	5 000
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>339 671</b>	<b>360 509</b>	<b>371 229</b>	<b>316 269</b>	<b>374 875</b>	<b>374 875</b>	<b>389 314</b>	<b>422 491</b>	<b>413 469</b>
<b>Community Assets</b>		230 818	205 277	191 274	325 607	263 800	263 800	278 692	278 011	278 011
<b>Heritage Assets</b>		121 522	121 522	104 952	121 522	317	317	333	348	348
		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		394 701	414 579	440 904	414 579	442 037	442 037	463 697	485 027	485 027
		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		11 225	(733)	(962)	(51 571)	(34 571)	(34 571)	(36 343)	(38 153)	(38 153)
<b>Biological or Cultivated Assets</b>		142	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25

		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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	2 153	2 153
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	10 134	10 134
Land		74 711	74 711	74 711	74 711	74 711	74 711	78 372	81 977	81 977
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1 173 063</b>	<b>1 182 023</b>	<b>1 189 619</b>	<b>1 194 527</b>	<b>1 138 731</b>	<b>1 138 731</b>	<b>1 193 794</b>	<b>1 249 205</b>	<b>1 240 183</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>74 024</b>	<b>103 184</b>	<b>100 010</b>	<b>102 424</b>	<b>111 769</b>	<b>111 769</b>	<b>110 561</b>	<b>110 797</b>	<b>110 847</b>
<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	-	16 397	25 130	23 138	32 484	32 484	26 915	22 466	22 517
<i>Roads Infrastructure</i>		-	5 481	5 317	-	7 094	7 094	8 800	8 800	8 800
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	4 371	7 952	15 012	15 625	15 625	5 000	1 671	1 671
<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
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	100	47	1 400	700	700	1 000	500	500
<b>Infrastructure</b>		-	<b>9 953</b>	<b>16 730</b>	<b>19 819</b>	<b>26 826</b>	<b>26 826</b>	<b>15 800</b>	<b>11 971</b>	<b>11 971</b>
Community Facilities		-	2	2	14	14	14	500	50	50
Sport and Recreation Facilities		-	22	-	8	8	8	15	15	15
<b>Community Assets</b>		-	<b>25</b>	<b>2</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>515</b>	<b>65</b>	<b>65</b>
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	50	60	2 400	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	<b>50</b>	<b>60</b>	<b>2 400</b>	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	<b>0</b>	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-

Furniture and Office Equipment	-	225	546	30	60	60	3 282	3 283	3 283
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	6 143	7 792	867	5 576	5 576	7 318	7 147	7 198
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-

## 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
<b><u>Demographics</u></b>												
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
<b><u>Monthly household income (no. of households)</u></b>												
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

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												
<b><u>Poverty profiles (no. of households)</u></b>												
< R2 060 per household per month	13											
Insert description	2											
<b><u>Household/demographics (000)</u></b>												
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)												
<b><u>Housing statistics</u></b>	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
<b>Total number of households</b>			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											
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-	-
<b><u>Economic</u></b>	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b><u>Collection rates</u></b>	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
		<b>Total number of households</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>
		<b><u>Sanitation/sewera ge:</u></b>									
		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

TABLED BUDGET 2024/25

	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
	<b>Total number of households</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>
	<b><u>Energy:</u></b>									
	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>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>
	<b><u>Refuse:</u></b>									
	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
	<b>Total number of households</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>

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
		<b>Household service targets (000)</b>								
		<b><u>Water:</u></b>								
		Piped water inside dwelling	15	15	15	15	15	15	15	15
		Piped water inside yard (but not in dwelling)	19	19	19	19	19	19	19	19
	8	Using public tap (at least min.service level)	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812
	10	Other water supply (at least min.service level)	413	413	413	413	413	413	413	413
		<i>Minimum Service Level and Above sub-total</i>	4,259	4,259	4,259	4,259	4,259	4,259	4,259	4,259
	9	Using public tap (< min.service level)								
	10	Other water supply (< min.service level)	234	234	234	234	234	234	234	234

TABLED BUDGET 2024/25

	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
	<b>Total number of households</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>	<b>4,495</b>
	<b><u>Sanitation/sewerage:</u></b>									
	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
	<b>Total number of households</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>	<b>41,115</b>
	<b><u>Energy:</u></b>									
	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>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>	<b>37,345</b>
	<b><u>Refuse:</u></b>									

	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
	<b>Total number of households</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>	<b>41,116</b>



**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
<b>IDP</b>				
July 2023	<b>Preparatory Phase</b> <ul style="list-style-type: none"> <li>Mayor tables IDP/Budget/PMS/MPAC Framework &amp; Process Plan in (Special Council)</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>27/07/2023</li> </ul>	
<b>Budget and mSCOA</b>				

TABLED BUDGET 2024/25

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>Establish Departmental Budget Committees (include councillors &amp; officials).</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>28/07/2023</li> <li>04/09/2023</li> </ul>	–
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>Compilation of 2021/2023 4<sup>th</sup> quarterly report</li> <li>Conclude 2023/24 annual performance agreements.</li> <li>Submit final approved SDBIP to Mayor</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>04/07/2023 - 14/07/2023</li> <li>01/07/2023 - 28/07/2023</li> <li>28/07/2023</li> </ul>	
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>MPAC Framework and Process Plan.</li> <li>Consideration of SDBIP for fourth quarter.</li> <li>Report on SCM- disciplinary matters related to MFMA.</li> <li>Monthly budget statements.</li> <li>MPAC and Audit Committee Quarterly meeting/ report on functioning of AC</li> <li>Final Work Programme presented to Council.</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>27/07/2023</li> <li>24/07/2023</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>Irregular, Fruitless. Unauthorized and Wasteful Expenditure.</li> </ul>			
<b>IDP</b>				
<b>August 2023</b>	<b>Analysis Phase</b> <ul style="list-style-type: none"> <li>Data collection (ward-based planning)</li> <li>Data analysis and interpretation</li> <li>Community Satisfaction Survey</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>01/08/2023 – 31/09/2023</li> <li>01/08/2023 – 31/09/2023</li> <li>01/08/2023 – 31/09/2023</li> </ul>	
<b>Budget and mSCOA</b>				
	<ul style="list-style-type: none"> <li>2023/24 internal analysis of financial and non-financial performance. Determine financial position and assess financial capacity against future strategies.</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>30/08/2023</li> <li>10 /08/2023</li> <li>08/08/2023</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>2022/23 IDP implementation feedback: Fourth Quarter Mayoral Imbizo</li> </ul>	Planning and Development	<ul style="list-style-type: none"> <li>01/08/2023 – 31/08/2023</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>• Make public the 2023/24 SDBIP.</li> <li>• Make public 2023/24 annual performance agreements and ensure that copies are submitted to Council and MEC: CoGHSTA</li> <li>• Place 2023/24 annual performance agreements on the municipal website.</li> <li>• Individual performance assessments 2022/23 Annual</li> </ul>	<ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> <li>• Manager Strategic Planning</li> </ul> <p>Office of Municipal Manager (Mayoral Imbizo)</p> <ul style="list-style-type: none"> <li>• Manager in the office of the Municipal Manager</li> <li>• Senior Public Participation Officer</li> </ul>	<ul style="list-style-type: none"> <li>• 11/08/2023</li> <li>• 16/08/2023</li> <li>• 14/08/2023</li> <li>• 02/08/2023 – 31/08/2023</li> </ul>	
MPAC				
	<ul style="list-style-type: none"> <li>• Committee meeting.</li> <li>• MPAC District wide session</li> <li>• Monthly budget statements</li> <li>• Annual performance plan prepared.</li> </ul>	<p>Office of Municipal Manager</p> <ul style="list-style-type: none"> <li>• MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>• 24-31/08/2023</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>Performance agreements signed by MM &amp; section 56 officials.</li> <li>Annual financial statements to be submitted to AG.</li> <li>Declaration forms completed and updated by Cllrs and Staff.</li> <li>Probing 4<sup>th</sup> quarter performance report.</li> <li>Public hearing on the fourth quarter performance report.</li> </ul>			
<b>Risk Management</b>				
	<ul style="list-style-type: none"> <li>Risk Management Committee (2022/23 Fourth Quarter Risk Management Report)</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>Manager Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>10/08/2023</li> </ul>	
<b>IDP</b>				
<b>September 2023</b>	<b>Analysis Phase</b> <ul style="list-style-type: none"> <li>Data collection (ward-based planning)</li> <li>Data analysis and interpretation</li> <li>Community Satisfaction Survey</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>01/08/2023 – 31/09/2023</li> <li>01/08/2023 – 30/09/2023</li> <li>01/08/2023 – 30/09/2023</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>IDP, Budget &amp; PMS Operational Meeting (Analysis Phase)</li> <li>IDP, Budget &amp; PMS Technical Meeting (Analysis Phase)</li> <li>IDP, Budget &amp; PMS Steering Meeting (Analysis Phase)</li> <li>IDP, Budget &amp; PMS Rep Forum (Analysis Phase)</li> </ul>		<ul style="list-style-type: none"> <li>22/09/2023</li> <li>25/07/2023</li> <li>25/07/2023</li> <li>28/09/2023</li> </ul>	
<b>Budget and mSCOA</b>				
	<ul style="list-style-type: none"> <li>Circulate budget schedules to all departments.</li> <li>Consolidate draft core departments business plans &amp; budgets.</li> <li>Review resources frames and financial strategies</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>27/09/2023 –</li> <li>10/10/2023</li> <li>08/09/2023 –</li> <li>15/09/2023</li> <li>26/09/2023 –</li> <li>03/11/2023</li> <li>06/09/2023</li> <li>12/09/2023</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>Individual performance assessment report 2022/23 Annual</li> <li>Submission of Final 2022/23 departmental annual reports</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> </ul>	<ul style="list-style-type: none"> <li>08/09/2023</li> <li>08/09/2023</li> </ul>	

TABLED BUDGET 2024/25

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		<ul style="list-style-type: none"> <li>Manager Strategic Planning</li> </ul>		
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>MPAC strategic planning session</li> <li>4<sup>th</sup> Quarter Individual Performance Assessment Report</li> <li>Monthly budget statements</li> <li>Scrutinize UIF.</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>06 -08/09/2023</li> <li>29/09/2023</li> </ul>	
<b>IDP</b>				
<b>October 2023</b>	<b>Analysis Phase</b>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>10/10/202</li> </ul>	
<b>Budget and mSCOA</b>				
	<ul style="list-style-type: none"> <li>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</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>10-13/10/2023</li> </ul>	



Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	stakeholders including government and bulk service providers (and NERSA) <ul style="list-style-type: none"> <li>• mSCOA Operational Meeting</li> <li>• mSCOA Steering Meeting</li> </ul>		<ul style="list-style-type: none"> <li>• 05/10/2023</li> <li>• 10/10/2023</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>• Continuation of preparations for 2022/23 annual report utilizing financial and non-financial information first reviewed as part of budget and IDP analysis.</li> <li>• Compilation of 2023/24 first quarter institutional performance report.</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> <li>• Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>• 10/10/2023 – 28/10/2023</li> <li>• 10/10/2023 – 28/10/2023</li> </ul>	
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>• Consolidated AFS submitted to AG.</li> <li>• SDBIP for first quarter consideration</li> <li>• Project Visit</li> <li>• Report on SCM/disciplinary matters related to MFMA.</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>• MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>• 16/10/2023</li> <li>• 20/10/2023</li> <li>• 27/10/2023</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>Monthly budget statements</li> <li>MPAC Strategic Planning session</li> </ul>			
<b>Budget and Mscoa</b>				
<b>November 2023</b>	<ul style="list-style-type: none"> <li>Community and stakeholder consultation process, review inputs, financial models, assess impacts on tariffs and charges and consider funding decisions including borrowing. Adjust estimates based on plans and resources. Commence consultation on the proposed tariffs. Check the tariff submission date and align.</li> <li>Draft five-year Financial Plan</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>06/11/2023 – 30/11/2023</li> <li>01/11/2023 – 30/11/2023</li> <li>10/11/2023</li> <li>07/11/2023</li> </ul>	
<b>PMS</b>				
		Office of Municipal Manager		

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>• Mayoral Imbizo on first quarter performance</li> </ul>	<ul style="list-style-type: none"> <li>• Manager in the office of the Municipal Manager</li> </ul>	<ul style="list-style-type: none"> <li>• 07/11/2023 – 25/11/2023</li> </ul>	
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>• Probe 1<sup>st</sup> Quarter Performance report.</li> <li>• Monthly budget statements</li> <li>• Technical Committee meeting</li> <li>• Public hearing on the 1<sup>st</sup> Quarter performance report.</li> <li>• MPAC/Audit meeting</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>• MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>• 10/11/2023</li> <li>• 20/11/2023</li> </ul>	
<b>Risk Management</b>				
	<ul style="list-style-type: none"> <li>• Risk Management Committee (2023/24 First Quarter Risk Management Report)</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>• Manager Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>• 09/11/2023</li> </ul>	
<b>IDP</b>				
<b>December 2023</b>	<b>Strategies Phase</b> <ul style="list-style-type: none"> <li>• Strategic Session</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> <li>• Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>• 04/12/2023 – 08/12/2023</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<b>PMS</b>			
	<ul style="list-style-type: none"> <li>Finalize the draft annual report incorporating financial and non-financial information on performance, audit reports and annual financial statements.</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>15/12/2023</li> </ul>	
	<b>MPAC</b>			
	<ul style="list-style-type: none"> <li>Develop schedule for considering the 2022/23 Annual Report</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>15 /12/2023</li> </ul>	
	<b>Budget and mSCOA</b>			
	<ul style="list-style-type: none"> <li>Finalise the 2024/25 inputs from bulk resource providers (and NERSA) and agree on proposed price increase. (Align after submission of proposed tariffs)</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>06/12/2023 – 13/12/2023</li> </ul>	
	<b>Budget and mSCOA</b>			

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
January 2024	<ul style="list-style-type: none"> <li>• Mid-year Budget engagement session (Provincial Treasury)</li> <li>• Mid-Year Performance Assessment and recommend and adjustment budget, if necessary.</li> <li>• Incorporate priorities from the President's State of the Nation Address, National Treasury and SALGA for further budget consideration.</li> <li>• Review all aspects of the 2023/24 budget including any unforeseen and unavoidable expenditure in light of need for an adjustment budget.</li> <li>• mSCOA Operational Meeting</li> <li>• mSCOA Steering Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>• CFO</li> <li>• Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>• 24/01/2024</li> <li>• 26/01/2024</li> <li>• 23-31/01/2024</li> <li>• 10/01/2024 – 24/01/2024</li> <li>• 05/01/2024</li> <li>• 16/01/2024</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>• Compilation of 2023/24 Mid-year report</li> <li>• Mayor tables 2022/23 annual report to council</li> <li>• Make public the 2022/23 annual report and invite comments from local community, submit report to</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> </ul>	<ul style="list-style-type: none"> <li>• 03/01/2024 – 19/01/2024</li> <li>• 30/01/2024</li> <li>• 30/01/2024</li> </ul>	

TABLED BUDGET 2024/25

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<p>Auditor-General, Provincial Treasury &amp; CoGHSTA</p> <ul style="list-style-type: none"> <li>Consider monthly &amp; mid-year reports for the period ended 31 December 2023.</li> <li>Review implementation of budget and service delivery plan (SDBIP), identify problems and amend or recommend appropriate amendments. Submit report to council and make public any amendments to the SDBIP by the end of January 2023 to Council the status of next three-year budget, 2022/23 annual report (including AFS &amp; audit report) and summarizes overall findings of 2022/23 annual performance report.</li> </ul>	<ul style="list-style-type: none"> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>30/01/2024</li> <li>24/01/2024</li> <li>24/01/2024</li> </ul>	
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>MPAC and Audit committee Quarterly meeting</li> </ul>	Office of Municipal Manager	<ul style="list-style-type: none"> <li>08-12/01/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>• Mid-year report and budget of council</li> <li>• AFS returned from A-G Matters raised by A-G.</li> <li>• Report on disciplinary matters related to MFMA/Report on SCM</li> <li>• Monthly budget statements</li> <li>• Report in functioning of AC.</li> </ul>	<ul style="list-style-type: none"> <li>• MPAC Researcher</li> </ul>		
<b>IDP</b>				
<b>February 2024</b>	<b>Strategies, Projects, Integration Phase</b> <ul style="list-style-type: none"> <li>• IDP, Budget &amp; PMS Operational meeting (Strategies, Projects prioritisation and Sector plans)</li> <li>• IDP, Budget &amp; PMS Technical meeting (Strategies, Projects prioritisation and Sector plans)</li> <li>• IDP, Budget &amp; PMS Steering meeting (Strategies, Projects prioritisation and Sector plans)</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> <li>• Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>• 02/02/2024</li> <li>• 06/02/2024</li> <li>• 07/02/2024</li> <li>• 15/02/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>IDP, Budget &amp; PMS Representative Forum (strategies, Projects prioritisation and Sector plans).</li> </ul>			
<b>Budget and mSCOA</b>				
	<ul style="list-style-type: none"> <li>Incorporate directives from the National budget and Provincial and National allocations to municipalities into budget.</li> <li>Finalise the draft 2024/25 detailed operating &amp; 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.</li> <li>Tabling and approval of an adjustments budget (if necessary)</li> <li>MSCOA Operational meeting</li> <li>MSCOA Steering meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>07/02/2024 –</li> <li>27/02/2024</li> <li>06/02/2024</li> <li>13/02/2024</li> <li>23/02/2024</li> <li>02/02/2024</li> </ul>	



Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
			<ul style="list-style-type: none"> <li>13/02/2024</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>Individual Performance Assessments 2023/24 Mid-year</li> <li>Place 2022/23 annual report on the municipal website</li> <li>Mayoral Imbizo</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul> Office of Municipal Manager (Mayoral Imbizo) <ul style="list-style-type: none"> <li>Manager in the office of the Municipal Manager</li> </ul>	<ul style="list-style-type: none"> <li>01/02/2024 - 20/02/2024</li> <li>03/02/2024</li> <li>02/02/2024 – 09/02/2024</li> </ul>	
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>Considering the 2022/23 annual report</li> <li>Public Participation on the draft Annual Report</li> <li>MPAC Working Session for probing annual report.</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>12 - 16/02/2024</li> <li>26/02/2024</li> <li>22/02/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>• MPAC/AG meeting</li> <li>• Consider the 2023/24 Mid-Year Report</li> <li>• Monthly budget statements</li> <li>• Visit projects.</li> <li>• Public Hearing on 2023/24 Mid- Year report</li> <li>• Visit to Scopa</li> </ul>		<ul style="list-style-type: none"> <li>• 19/02/2024</li> <li>• 26/02/2024</li> </ul>	
<b>Risk Management</b>				
	<ul style="list-style-type: none"> <li>• Risk Management Committee (2023/24 Second Quarter Risk Management Report)</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>• Manager Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>• 08/02/2024</li> </ul>	
<b>IDP</b>				
<b>March 2024</b>	<b>Approval Phase (Draft IDP)</b> <ul style="list-style-type: none"> <li>• IDP, Budget &amp; PMS operational meeting (Draft 2023/24 IDP, Budget &amp; PMS)</li> <li>• IDP, Budget &amp; PMS Technical meeting (Draft 2023/24 IDP, Budget &amp; PMS)</li> <li>• IDP, Budget &amp; PMS Steering meeting (Draft 2023/24 IDP, Budget &amp; PMS)</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> <li>• Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>• 04/03/2024</li> <li>• 07/03/2024</li> <li>• 11/03/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>• IDP, Budget &amp; PMS Representative Forum (Draft 2024/25 IDP, Budget &amp; PMS)</li> <li>• Mayor table Draft IDP, Budget &amp; PMS for adoption by Council.</li> <li>• Publication of the IDP, Budget &amp; PMS Public Participation schedule</li> </ul>		<ul style="list-style-type: none"> <li>• 18/03/2024</li> <li>• 28/03/2024</li> <li>• 28/03/2024</li> </ul>	
<b>Budget and mSCOA</b>				
	<ul style="list-style-type: none"> <li>• Consolidation of Draft 2023/24 annual budget.</li> <li>• Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges.</li> <li>• Distribute all budget documentation prior to meeting at which budget is to be tabled.</li> <li>• Table in Council the 2024/25 annual budget &amp; all supporting documents.</li> <li>• Submit the 2024/25 approved adjustments budget to the Provincial &amp; National Treasury &amp; any other affected</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>• CFO</li> <li>• Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>• 04/03/2024</li> <li>• 13/03/2024</li> <li>• 20/03/2024</li> <li>• 25/03/2024</li> <li>• 29/03/2024</li> <li>• 11/03/2024</li> </ul>	-

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>organ of state (10 days after approval.)</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>		<ul style="list-style-type: none"> <li>08/03/2024</li> <li>12/03/2024</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>Compile Individual performance assessment report (2024/25 Mid -Year Quarter)</li> <li>Council adopts the 2022/23 annual report with the comments of the oversight committee.</li> <li>Submit draft 2024/25 SDBIP to the Mayor</li> <li>Submit draft 2024/25 annual performance agreements to the Mayor</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>15/03/2024</li> <li>28/03/2024</li> <li>28/03/2024</li> <li>28/03/2024</li> </ul>	
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>Public hearing on the 2022/23 Annual Report</li> <li>Oversight report preparation</li> <li>Monthly budget statements</li> <li>Submit Oversight Report and Annual Report to Council</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>28/03/2024</li> <li>26/03/2024</li> <li>26/03/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>Review all matters referred to the committee by council.</li> </ul>			
<b>IDP</b>				
<b>April 2024</b>	<b>Approval Phase (Draft IDP cont)</b> <ul style="list-style-type: none"> <li>Consultations on tabled Draft 2024/25 IDP, Budget &amp; PMS</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager</li> <li>Manager in the office of the Municipal Manager</li> <li>Senior Officer Public Participation</li> </ul>	<ul style="list-style-type: none"> <li>03/04/2024–29/04/2024</li> </ul>	
<b>Risk Management</b>				
	<ul style="list-style-type: none"> <li>Strategic Risk Assessment – Develop 2023/24 Strategic Register</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>Manager Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>11/04/2024</li> </ul>	
<b>Budget and mSCOA</b>				

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>• Make public the 2024/25 tabled annual budget &amp; accompanying budget documentation, invite the community to submit representations and submit to Provincial &amp; National Treasury and other affected organs of state.</li> <li>• Consultation on tabled budget, publicise and conduct public hearings and meetings within wards.</li> <li>• mSCOA Operational Meeting</li> <li>• mSCOA Steering Committee Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>• CFO</li> <li>• Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>• 03/04/2024 – 24/04/2024</li> <li>• 12/04/2024 – 24/04/2024</li> <li>• 05/04/2024</li> <li>• 11/04/2024</li> <li>• 10/04/2024</li> <li>• 09/04/2024</li> </ul>	
<b>PMS</b>				
	<ul style="list-style-type: none"> <li>• Submit the 2022/23 Annual Report &amp; Oversight Report to Provincial Treasury, CoGHSTA, AG and Legislature.</li> <li>• Make public the 2022/23 oversight report.</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>• Senior Manager Planning and Development</li> </ul>	<ul style="list-style-type: none"> <li>• 08/04/2024</li> <li>• 12/04/2024</li> <li>• 12/04/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>Submission of third quarter departmental performance report</li> </ul>	<ul style="list-style-type: none"> <li>Manager Strategic Planning</li> </ul>		
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>Oversight report made public.</li> <li>Consider the 2023/24 Draft SDBIP for third quarter.</li> <li>Report on SCM</li> <li>Report on disciplinary matters related to MFMA.</li> <li>Monthly budget statements</li> <li>MPAC and Audit committee Quarterly meeting</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>05/22/04/2024</li> <li>26/04/2024</li> </ul>	
<b>IDP</b>				
<b>May 2024</b>	<b>Approval Phase (Final IDP)</b>	Planning and Development		
	<ul style="list-style-type: none"> <li>IDP, Budget &amp; PMS Operational Teams (Analysis &amp; integration of public comments)</li> <li>IDP, Budget &amp; PMS Technical meeting (Analysis &amp; integration of public comments)</li> </ul>	<ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> <li>Manager Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>06/05/2024 (14h00)</li> <li>08/05/2024 (14h00)</li> <li>13/05/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> <li>IDP, Budget &amp; PMS Steering meeting (analysis &amp; integration of public comments)</li> <li>IDP, Budget &amp; PMS Representative meeting (analysis &amp; integration of public comments)</li> <li>Mayor tables Final 2024/25 IDP, Budget &amp; PMS for final approval/adoption</li> </ul>		<ul style="list-style-type: none"> <li>16/05/2024</li> <li>30/05/2024</li> </ul>	
<b>Budget and mSCOA</b>				
	<ul style="list-style-type: none"> <li>Draft Benchmark exercise 2024/25</li> <li>Consider the views of the community and other stakeholders on the 2024/25 budget.</li> <li>Respond to submissions received &amp; if necessary, revise the budget and table amendments for council consideration.</li> <li>mSCOA Steering Meeting</li> <li>mSCOA Operational Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO</li> <li>Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>13-17/05/2024</li> <li>13/05/2024–17/05/2024</li> <li>13/05/2023 – 17/05/2024</li> <li>03/05/2024</li> <li>14/05/2024</li> </ul>	



Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
<b>MPAC</b>				
	<ul style="list-style-type: none"> <li>MPAC Technical committee meeting.</li> <li>MPAC District forum meeting</li> <li>Consider the Draft IDP, Budget and PMS</li> <li>Consider third Quarter report.</li> <li>Monthly budget statements</li> <li>Probing and public hearing on third Quarter Institutional Performance Report.</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> <li></li> </ul>	<ul style="list-style-type: none"> <li>03-27/05/2024</li> </ul>	
<b>Risk Management</b>				
	<ul style="list-style-type: none"> <li>Risk Management Committee (2023/24 Third Quarter Risk Management Report and the Draft Strategic Risk Register)</li> <li>Council adopts the Strategic Risk Register</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>Manager Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>08/05/2024</li> </ul>	
<b>IDP</b>				
<b>June 2024</b>	<ul style="list-style-type: none"> <li>Public Notice on the adoption of IDP, Budget &amp; PMS</li> <li>Submission of the Final Approved IDP to the MEC for Local Government &amp; Housing</li> </ul>	Planning and Development <ul style="list-style-type: none"> <li>Senior Manager Planning and Development</li> </ul>	<ul style="list-style-type: none"> <li>09/06/2024</li> <li>14/06/2024</li> </ul>	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		<ul style="list-style-type: none"> <li>Manager Strategic Planning</li> </ul>		
	<b>Budget</b>			
	<ul style="list-style-type: none"> <li>Submit approved IDP/Budget to National &amp; Provincial Treasury, CoGHSTA and District (10 working days after approval)</li> <li>mSCOA Operational Meeting</li> <li>mSCOA Steering Meeting</li> </ul>	Budget and Treasury <ul style="list-style-type: none"> <li>CFO Manager Budget</li> </ul>	<ul style="list-style-type: none"> <li>14/06/2024</li> <li>07/06/2024</li> <li>13/06/2024</li> </ul>	
	<b>MPAC</b>			
	<ul style="list-style-type: none"> <li>Monthly budget statements</li> <li>Consider the alignment of final IDP, Budget, PMS and MPAC Work Programme</li> <li>Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC</li> </ul>	Office of Municipal Manager <ul style="list-style-type: none"> <li>MPAC Researcher</li> </ul>	<ul style="list-style-type: none"> <li>10/6/2024</li> <li>17-24/06/2024</li> </ul>	

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

### 6.1 VISION OF THE MUNICIPALITY

The vision was therefore revised as follows:

*“Provision Of Quality Services for Community Well-Being and Tourism Development”*

### 6.2 FIVE YEAR STRATEGIC FOCUS AREA

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

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

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

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

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

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

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

### 6.3 ALIGNMENT OF IDP WITH NATIONAL AND PROVINCIAL GOVERNMENT

Cluster	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

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
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
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

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. 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
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				Basic Service Delivery	Improving infrastructure An inclusive and integrated rural economy	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
		agrarian reform and food security							
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
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



Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Governance and Administration	Institutional Processes	3. Comprehensive rural development strategy linked to land and agrarian reform and food security		3. Rural development, food security and land reform	4. Actions supportive of human settlement outcomes	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
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

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
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
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TABLED BUDGET 2024/25

		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
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.8%	2.6%	4.7%	5.2%	5.2%	5.2%	3.8%	5.0%	4.9%	4.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.8%	3.3%	3.7%	5.9%	5.9%	5.9%	3.3%	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%
<b><u>Safety of Capital</u></b>											
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%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	1.0	0.9	1.0	1.2	1.3	1.3	1.1	1.2	1.3	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.9	1.0	1.2	1.3	1.3	1.1	1.2	1.3	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	0.8	0.9	1.0	0.3	0.3	0.8	0.3	0.5	0.5
<b><u>Revenue Management</u></b>											
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%	398.3%	139.6%	180.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	196.0%	143.7%	143.3%	143.3%	398.3%	139.6%	180.8%	174.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	72.2%	104.5%	137.6%	110.4%	130.5%	130.5%	228.9%	126.4%	115.8%	109.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-64993093.5%	-4125.6%	159.8%	-1743.7%	-589.1%	-589.1%	5349.1%	-426.8%	-345.8%	-305.5%
<b><u>Other Indicators</u></b>											
	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%	27.0%	29.0%	28.6%	28.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	22.7%	29.7%	33.9%	32.5%	32.2%	32.2%		31.7%	32.4%	31.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	2.9%	4.5%	3.4%	4.8%	4.8%		3.7%	2.9%	2.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.3%	18.9%	12.1%	14.6%	14.5%	14.5%	12.5%	14.2%	14.1%	13.2%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	– (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	184.8	24.4	26.5	26.5	26.5	16.2	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%	218.0%	218.0%	509.2%	203.5%	160.8%	142.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.0)	(1.1)	33.4	(1.7)	(1.5)	(1.5)	1.7	(2.0)	(2.4)	(2.6)

## 7.2 Measurable Performance Objectives and Indicators

Description	Unit of measurement	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework
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TABLED BUDGET 2024/25

		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 warrant of arrest				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				1 896 829		
	Selwane sports complex				937 661		
	Upgrading of Honeyville to Dinoko Sebera from gravel to tar				5 937 241	11 031 379	11 031 379

	Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana				4 737 594	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 Maimela street to PMC bus stop & Lulekani graveyard (Matikoxikaya)						12 600 000
	Street Paving of Mabine to Sobby street						11 935 851
<b>TOTAL</b>		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 1<sup>st</sup> 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

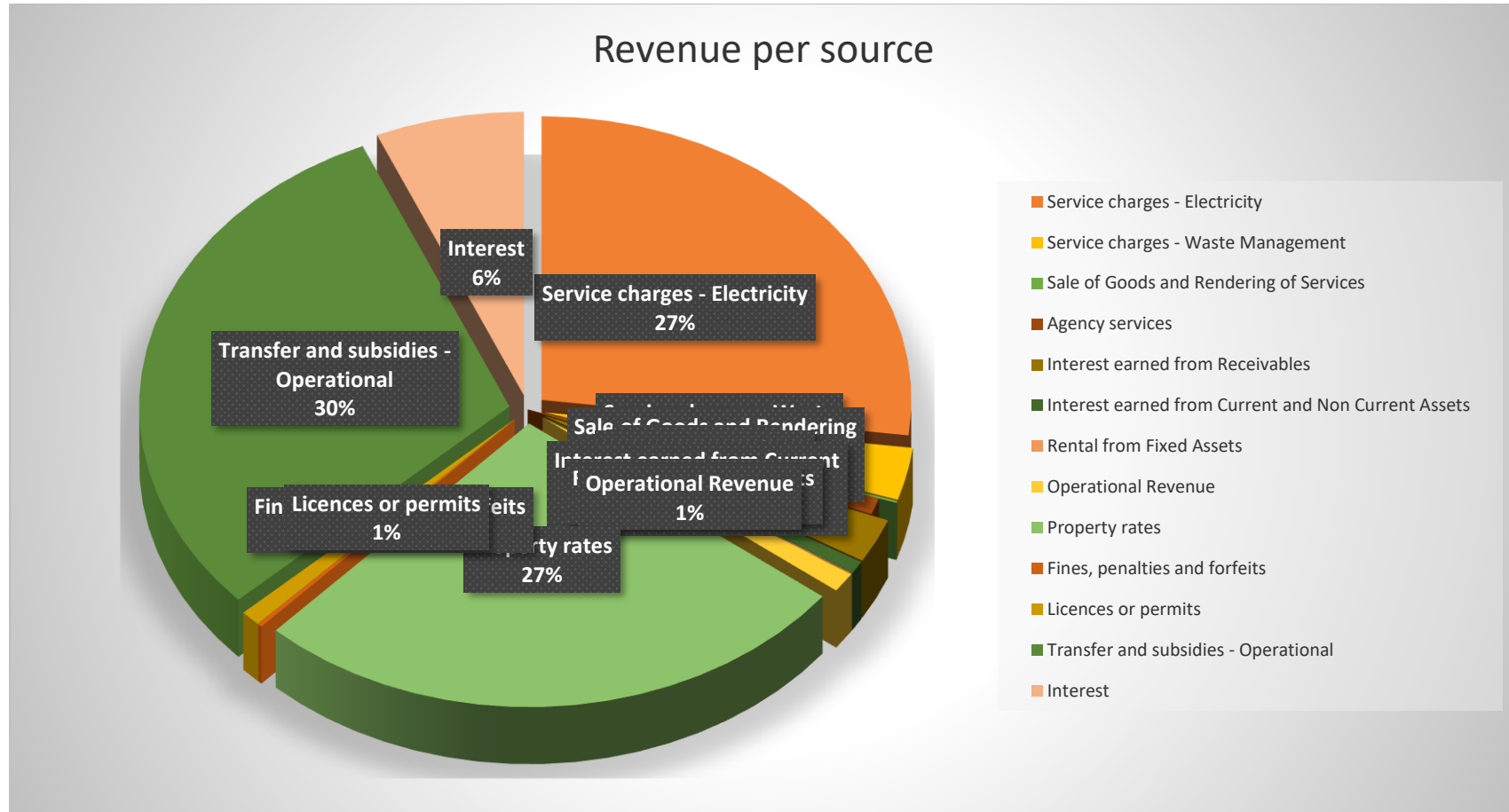
### 10.1 REVENUE AND FINANCING ACTIVITIES

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
<b>Revenue</b>											
<b>Exchange Revenue</b>											
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
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>630 743</b>	<b>556 948</b>	<b>562 178</b>	<b>676 346</b>	<b>678 896</b>	<b>678 896</b>	<b>417 278</b>	<b>733 271</b>	<b>780 113</b>	<b>834 907</b>

- 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
<b>RECEIPTS:</b>	1, 2									
<b><u>Operating Transfers and Grants</u></b>										
<b>National Government:</b>		195 936	183 539	195 949	207 443	207 443	207 443	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	196 989	196 989	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
<b>Total Operating Transfers and Grants</b>	5	195 936	183 539	195 949	207 443	207 443	207 443	223 212	221 501	221 556
<b><u>Capital Transfers and Grants</u></b>										
<b>National Government:</b>		-	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
<b>Total Capital Transfers and Grants</b>	5	-	45 376	42 377	56 586	49 066	49 066	40 098	45 156	47 853
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		195 936	228 915	238 325	264 029	256 509	256 509	263 310	266 657	269 409

- Equitable Share has increased as per Division of Revenue Act – from to R196.9 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
<b>Expenditure</b>											
Employee related costs	2	143 244	165 677	172 122	199 891	199 891	199 891	112 592	212 884	223 346	233 880
Remuneration of councillors		15 304	17 262	18 189	20 101	18 401	18 401	11 885	19 413	22 246	23 291
Bulk purchases - electricity	2	86 758	101 086	94 788	139 479	138 279	138 279	78 113	155 868	180 340	208 653
Inventory consumed	8	17 129	29 761	36 006	25 500	25 715	25 715	15 678	24 104	24 260	24 422
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	52 298	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	41 330	80 218	70 382	75 382
Transfers and subsidies		-	9 854	7 390	1 020	1 020	1 020	221	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	47 633	113 850	113 768	113 768
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		663	(79 375)	404	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>493 751</b>	<b>705 735</b>	<b>448 296</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>359 749</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>

TABLED BUDGET 2024/25



- 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 R212.8 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 R212.8 million which equals 26.1% 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 R19.4 million.

#### **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 10.2% 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 19.1% of the total operating expenditure.

### **Contracted Services**

- In the 2024/25 financial year, this group of expenditure totals R80.2 million which equals to 9.8% of the total operating expenditure.

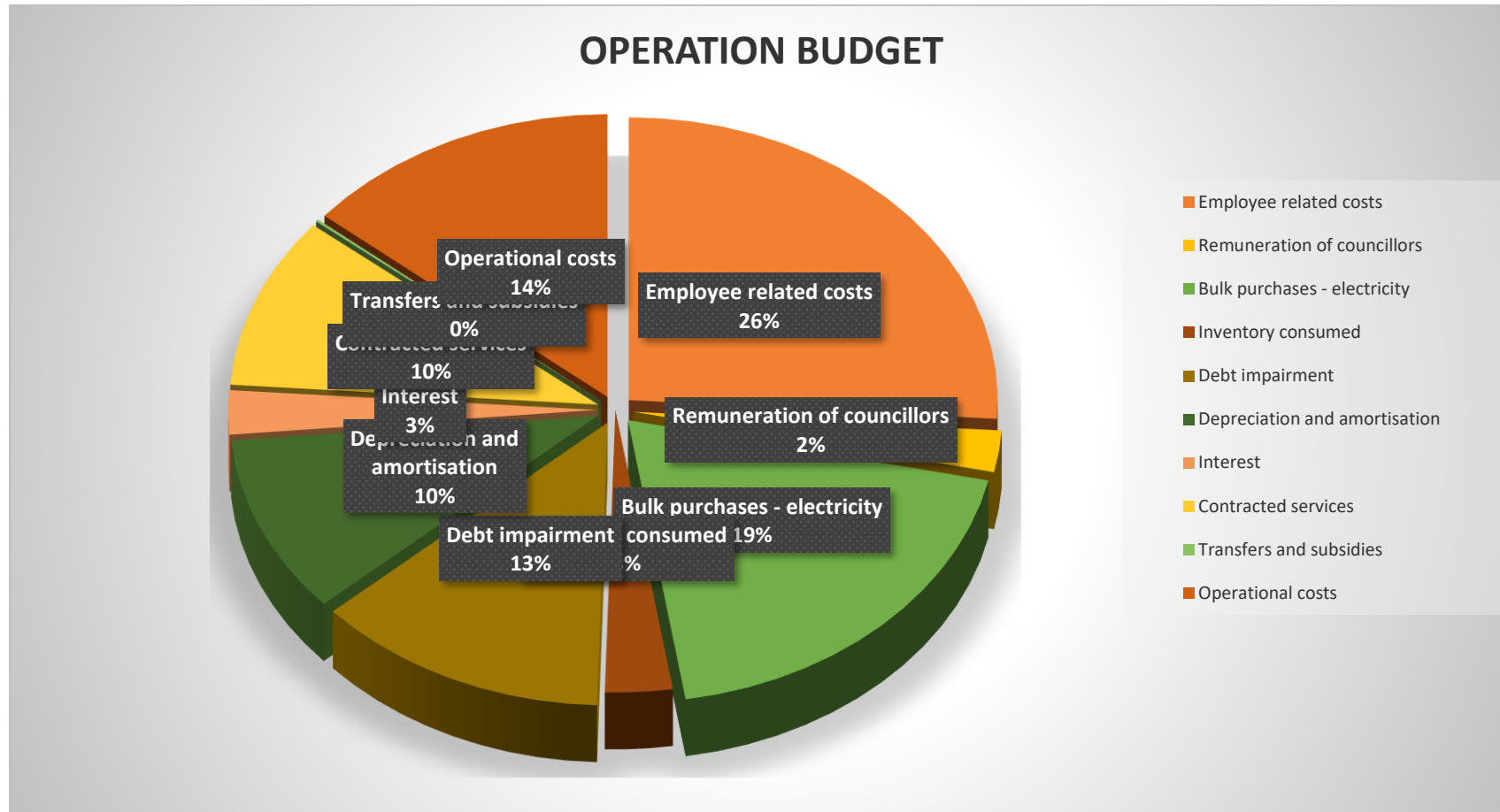
### **Other Expenditure**

- Other expenditure comprises of various line items relating to the daily operations of the municipality, for 2024/25 financial year is estimated at R113.8 million which equals to 11.7% 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
<b>Revenue by Vote</b>	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
<b>Total Revenue by Vote</b>	2	<b>679 842</b>	<b>602 941</b>	<b>594 195</b>	<b>732 932</b>	<b>727 962</b>	<b>727 962</b>	<b>773 369</b>	<b>825 269</b>	<b>882 761</b>
<b>Expenditure by Vote to be appropriated</b>	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
<b>Total Expenditure by Vote</b>	2	<b>494 414</b>	<b>706 330</b>	<b>448 700</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>185 428</b>	<b>(103 389)</b>	<b>145 495</b>	<b>(31 594)</b>	<b>(36 564)</b>	<b>(36 564)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

- 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
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(2)	(40 587)	1 112 135	(81 937)	(71 991)	(71 991)	35 787	(104 442)	(134 869)	(152 657)
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)	(404 869)	(404 869)	(820 645)	(116 612)	49 484	70 291
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.0)	(1.1)	33.4	(1.7)	(1.5)	(1.5)	1.7	(2.0)	(2.4)	(2.6)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	86 118	(43 741)	(31 649)	(19 213)
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%)	(47.9%)	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%	48.0%	68.3%	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%	239.0%	(68.9%)	(13.0%)	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%	1.5%	2.3%	2.2%	2.9%	2.9%	2.3%	1.8%	1.8%	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%
<b>Supporting indicators</b>												
% incr <i>total service charges (incl prop rates)</i>	18(1)a	-		22.2%	3.3%	39.2%	0.0%	0.0%	(41.9%)	8.8%	10.4%	10.7%
% incr Property Tax	18(1)a			40.3%	1.3%	36.6%	0.0%	0.0%	(34.6%)	5.5%	5.6%	5.7%
% incr Service charges - Electricity	18(1)a			7.3%	5.9%	46.4%	0.0%	0.0%	(53.2%)	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%	(12.4%)	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%
Total billable revenue	18(1)a		216 736	264 788	273 598	380 909	380 909	380 909	221 164	414 536	457 740	506 730
Service charges			216 736	264 788	273 598	380 909	380 909	380 909	221 164	414 536	457 740	506 730
Property rates			95 114	133 398	135 075	184 556	184 556	184 556	120 735	194 706	205 610	217 330
Service charges - electricity revenue			105 590	113 307	119 965	175 582	175 582	175 582	82 225	197 916	228 988	264 940

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Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal		16 032	18 082	18 558	20 772	20 772	20 772	18 204	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	42 331	19 694	18 719	7 000
Cash receipts from ratepayers	18(1)a	-	51 000	355 119	368 898	305 271	305 271	465 617	332 065	482 831	533 226
Ratepayer & Other revenue	18(1)a	856 933	1 331 803	1 186 095	1 628 012	1 628 312	1 628 312	969 441	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)	-	1 439 904	(1 407 559)	(82 281)	3 979
Operating and Capital Grant Revenue	18(1)a	254 253	229 180	238 628	264 029	256 509	256 509	190 686	263 310	266 657	269 409
Capital expenditure - total	20(1)(vi)	-	89 087	(37 107)	64 766	57 246	57 246	81 248	59 792	63 875	54 853
Capital expenditure - renewal	20(1)(vi)	-	-	-	-	-	-	-	-	-	-
<b>Supporting benchmarks</b>											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									-	-	-
Average annual collection rate (arrears inclusive)											

**Trend**

Change in consumer debtors (current and non-current)	N/A	70 715	426 109	(81 921)	(1 220 630)	-	1 439 904	(1 407 559)	(82 281)	3 979
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<b>Total Operating Revenue</b>		630	556	562	676	678	678	417	733	780	834
<b>Total Operating Expenditure</b>		743	948	178	346	896	896	345	271	113	907
<b>Operating Performance Surplus/(Deficit)</b>		493 751	705 735	448 296	764 525	764 525	764 525	360 136	817 111	856 918	901 974
<b>Cash and Cash Equivalents (30 June 2012)</b>		136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	57 209	(83 839)	(76 805)	(67 066)
<b>Revenue</b>											
% Increase in Total Operating Revenue			(11.7%)	0.9%	20.3%	0.4%	0.0%	(38.5%)	8.0%	6.4%	7.0%
% Increase in Property Rates Revenue			40.3%	1.3%	36.6%	0.0%	0.0%	(34.6%)	61.3%	5.6%	5.7%
% Increase in Electricity Revenue			7.3%	5.9%	46.4%	0.0%	0.0%	(53.2%)	12.7%	15.7%	15.7%
% Increase in Property Rates & Services Charges			22.2%	3.3%	39.2%	0.0%	0.0%	(41.9%)	8.8%	10.4%	10.7%
<b>Expenditure</b>											
% Increase in Total Operating Expenditure			42.9%	(36.5%)	70.5%	(0.0%)	0.0%	(52.9%)	6.9%	4.9%	5.3%
% Increase in Employee Costs			15.7%	3.9%	16.1%	0.0%	0.0%	(43.7%)	6.5%	4.9%	4.7%
% Increase in Electricity Bulk Purchases			16.5%	(6.2%)	47.1%	(0.9%)	0.0%	(43.5%)	12.7%	15.7%	15.7%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0				0		

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Average Cost Per Councillor (Remuneration)				0	0				0			
R&M % of PPE		0.0%	1.5%	2.3%	2.2%	2.9%	2.9%		2.3%	1.8%	1.8%	
Asset Renewal and R&M as a % of PPE		0.0%	1.5%	2.3%	5.1%	5.7%	5.7%		3.7%	2.3%	1.8%	
Debt Impairment % of Total Billable Revenue		0.0%	0.0%	0.4%	26.3%	26.3%	26.3%	0.0%	25.5%	24.3%	22.0%	
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)		–	67 966	(31 279)	8 180	8 180	8 180	42 331	19 694	18 719	7 000	
Borrowing (R'000)		–	–	–	–	–	–	–	–	–	–	
Grant Funding and Other (R'000)		–	(427)	15 720	56 586	49 066	49 066	38 917	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%	
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Grant Funding % of Total Funding		0.0%	(0.6%)	(101.0%)	87.4%	85.7%	85.7%	47.9%	67.1%	70.7%	87.2%	
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)		–	89 087	(37 107)	64 766	57 246	57 246	81 248	59 792	63 875	54 853	
Asset Renewal		–	(123)	36	31 472	32 702	32 702	17 557	6 719	6 719	–	
Asset Renewal % of Total Capital Expenditure		0.0%	(0.2%)	(0.2%)	48.6%	57.1%	57.1%	21.6%	11.2%	10.5%	0.0%	
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other		0.0%	3.8%	29.9%	22.7%	18.7%	18.7%	48.0%	68.3%	90.6%	90.9%	
Cash Coverage Ratio		(0)	(0)	0	(0)	(0)	(0)	0	(0)	(0)	(0)	
<b>Borrowing</b>												
Most recent Credit Rating									0			
Capital Charges to Operating		3.8%	2.6%	4.7%	5.2%	5.2%	5.2%	3.8%	5.0%	4.9%	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%	
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments		(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 869)	(404 869)	(820 645)	(116 612)	49 484	70 291	
<b>Free Services</b>												
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%)	
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue		630 743	556 948	562 178	676 346	678 896	678 896	417 345	733 271	780 113	834 907	
Total Operating Expenditure		493 751	705 735	448 296	764 525	764 525	764 525	360 136	817 111	856 918	901 974	
Surplus/(Deficit) Budgeted Operating Statement		136 992	(148 787)	113 882	(88 180)	(85 630)	(85 630)	57 209	(83 839)	(76 805)	(67 066)	
Surplus/(Deficit) Considering Reserves and Cash Backing		(1 316 821)	(1 562 213)	(1 170 366)	(1 113 500)	(404 869)	(404 869)	(820 645)	(116 612)	49 484	70 291	
<b>MTREF Funded (1) / Unfunded (0)</b>	15	0	0	0	0	0	0	0	0	1	1	
<b>MTREF Funded ✓ / Unfunded ✗</b>	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
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Executive and Councillors</b>		<b>69 567</b>	<b>54 525</b>	<b>66 915</b>	<b>80 493</b>	<b>81 713</b>	<b>81 713</b>	<b>93 267</b>	<b>99 103</b>	<b>101 223</b>
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
<b>Vote 2 - Budget and Treasury Office</b>		<b>142 657</b>	<b>234 961</b>	<b>16 267</b>	<b>188 094</b>	<b>188 297</b>	<b>188 297</b>	<b>191 254</b>	<b>200 798</b>	<b>202 318</b>
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
<b>Vote 3 - Corporate Services</b>		<b>119 670</b>	<b>57 853</b>	<b>57 846</b>	<b>96 894</b>	<b>81 864</b>	<b>81 864</b>	<b>88 938</b>	<b>100 288</b>	<b>91 823</b>
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		-	-	-	-	-	-	-	-	-

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<b>Vote 4 - Community and Social Services</b>		<b>14 047</b>	<b>103 691</b>	<b>66 183</b>	<b>74 574</b>	<b>77 277</b>	<b>77 277</b>	<b>83 656</b>	<b>86 852</b>	<b>89 805</b>
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
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
<b>Vote 5 - Planning and Development Services</b>		<b>21 755</b>	<b>13 870</b>	<b>13 475</b>	<b>29 879</b>	<b>28 613</b>	<b>28 613</b>	<b>34 301</b>	<b>28 120</b>	<b>28 890</b>
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
<b>Vote 6 - Technical Services</b>		<b>126 719</b>	<b>241 429</b>	<b>228 015</b>	<b>294 592</b>	<b>306 763</b>	<b>306 763</b>	<b>325 694</b>	<b>341 758</b>	<b>387 915</b>
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
<b>Total Expenditure by Vote</b>	2	<b>494 414</b>	<b>706 330</b>	<b>448 700</b>	<b>764 525</b>	<b>764 525</b>	<b>764 525</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>185 428</b>	<b>(103 389)</b>	<b>145 495</b>	<b>(31 594)</b>	<b>(36 564)</b>	<b>(36 564)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

## 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	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		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		-	-	13 275	11 853	11 453	11 453	12 083	13 118	13 735
Cellphone Allowance		-	-	1 624	1 762	1 762	1 762	1 859	1 950	2 042
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	3 291	6 486	5 186	5 186	5 471	7 178	7 515
<b>Sub Total - Councillors</b>		-	-	<b>18 189</b>	<b>20 101</b>	<b>18 401</b>	<b>18 401</b>	<b>19 413</b>	<b>22 246</b>	<b>23 291</b>
<b>% increase</b>	4		-	-	<b>10.5%</b>	<b>(8.5%)</b>	-	<b>5.5%</b>	<b>14.6%</b>	<b>4.7%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		775	2 082	1 987	3 618	3 618	3 618	3 944	4 052	4 254
Pension and UIF Contributions		12	7	6	1	1	1	13	2	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	146	46	-	-	-	3	-	-
Motor Vehicle Allowance	3	876	997	995	2 330	2 330	2 330	2 482	2 609	2 738
Cellphone Allowance	3	18 183	81	80	126	126	126	219	141	148
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	27	47	-	32	32	32	-	36	38
Payments in lieu of leave		225	210	194	-	-	-	-	-	-

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Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	83	43	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>20 098</b>	<b>3 653</b>	<b>3 351</b>	<b>6 108</b>	<b>6 108</b>	<b>6 108</b>	<b>6 661</b>	<b>6 839</b>	<b>7 180</b>
<b>% increase</b>	4		<b>(81.8%)</b>	<b>(8.3%)</b>	<b>82.3%</b>	<b>-</b>	<b>-</b>	<b>9.0%</b>	<b>2.7%</b>	<b>5.0%</b>
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		79 632	87 743	94 520	105 015	105 015	105 015	113 191	121 379	127 101
Pension and UIF Contributions		709	18 154	19 660	21 574	21 574	21 574	23 489	24 110	25 251
Medical Aid Contributions		6 785	5 749	9 216	11 662	11 662	11 662	12 115	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	9 189	9 594	10 046
Motor Vehicle Allowance	3	-	13 320	13 859	19 537	19 537	19 537	19 421	24 436	25 592
Cellphone Allowance	3	-	1 361	1 463	1 642	1 642	1 642	1 839	1 976	2 069
Housing Allowances	3	-	645	727	771	771	771	882	861	901
Other benefits and allowances	3	-	10 615	2 820	6 767	6 767	6 767	7 005	7 597	7 955
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	80
Post-retirement benefit obligations	6	-	-	1 749	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>123 146</b>	<b>162 024</b>	<b>168 771</b>	<b>193 782</b>	<b>193 782</b>	<b>193 782</b>	<b>206 223</b>	<b>223 346</b>	<b>233 880</b>
<b>% increase</b>	4		<b>31.6%</b>	<b>4.2%</b>	<b>14.8%</b>	<b>-</b>	<b>-</b>	<b>6.4%</b>	<b>8.3%</b>	<b>4.7%</b>
<b>Total Parent Municipality</b>		<b>143 244</b>	<b>165 677</b>	<b>190 312</b>	<b>219 992</b>	<b>218 292</b>	<b>218 292</b>	<b>232 297</b>	<b>252 431</b>	<b>264 351</b>
			<b>15.7%</b>	<b>14.9%</b>	<b>15.6%</b>	<b>(0.8%)</b>	<b>-</b>	<b>6.4%</b>	<b>8.7%</b>	<b>4.7%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>143 244</b>	<b>165 677</b>	<b>190 312</b>	<b>219 992</b>	<b>218 292</b>	<b>218 292</b>	<b>232 297</b>	<b>252 431</b>	<b>264 351</b>
<b>% increase</b>	4		<b>15.7%</b>	<b>14.9%</b>	<b>15.6%</b>	<b>(0.8%)</b>	<b>-</b>	<b>6.4%</b>	<b>8.7%</b>	<b>4.7%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>143 244</b>	<b>165 677</b>	<b>172 122</b>	<b>199 891</b>	<b>199 891</b>	<b>199 891</b>	<b>212 884</b>	<b>230 185</b>	<b>241 060</b>

#### 14. MONTHLY TARGETS FOR REVENUE AND EXPENDITURE

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

Description	R e f	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
<b>Revenue</b>																
<b>Exchange Revenue</b>																
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 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		682	682	682	682	682	682	682	682	682	682	682	682	8 186	8 645	9 137
<b>Non-Exchange Revenue</b>																
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

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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
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>61 106</b>	<b>733 271</b>	<b>780 113</b>	<b>834 907</b>
<b>Expenditure</b>															
Employee related costs	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	212 884	223 346	233 880
Remuneration of councillors	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	19 413	22 246	23 291
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	24 260	24 422
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	6 685	6 685	6 685	6 685	6 685	6 685	6 685	6 685	6 685	6 685	6 685	6 685	80 218	70 382	75 382
Transfers and subsidies	90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 136	1 136
Operational costs	9 487	9 487	9 487	9 487	9 487	9 487	9 487	9 487	9 487	9 487	9 487	9 487	113 850	113 768	113 768
<b>Total Expenditure</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(6 987)</b>	<b>(83 839)</b>	<b>(76 805)</b>	<b>(67 066)</b>
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
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

**Budgeted monthly revenue and expenditure (functional classification)**

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

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
<b>Revenue - Functional</b>	-															
<b>Governance and administration</b>		40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	481 434	495 926	506 410
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	40 120	481 434	495 926	506 410
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		556	556	556	556	556	556	556	556	556	556	556	556	6 672	7 046	7 448
Community and social services		19	19	19	19	19	19	19	19	19	19	19	19	227	240	253
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		537	537	537	537	537	537	537	537	537	537	537	537	6 445	6 806	7 194
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 394	3 394	3 394	3 394	3 394	3 394	3 394	3 394	3 394	3 394	3 394	3 394	40 731	40 745	43 984
Planning and development		23	23	23	23	23	23	23	23	23	23	23	23	275	290	307
Road transport		3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	40 457	40 455	43 677
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20 378	20 378	20 378	20 378	20 378	20 378	20 378	20 378	20 378	20 378	20 378	20 378	244 532	281 552	324 919
Energy sources		17 493	17 493	17 493	17 493	17 493	17 493	17 493	17 493	17 493	17 493	17 493	17 493	209 912	244 994	286 277
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	34 620	36 558	38 642
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>64 447</b>	<b>773 369</b>	<b>825 269</b>	<b>882 761</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>30 841</b>	<b>370 096</b>	<b>396 723</b>	<b>391 781</b>
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
<b>Community and public safety</b>		<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>5 787</b>	<b>69 447</b>	<b>71 612</b>	<b>73 958</b>
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
<b>Economic and environmental services</b>		<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>12 051</b>	<b>144 610</b>	<b>130 082</b>	<b>143 487</b>
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>19 413</b>	<b>232 957</b>	<b>258 501</b>	<b>292 749</b>
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
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>		<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>68 093</b>	<b>817 111</b>	<b>856 918</b>	<b>901 974</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(3 645)</b>	<b>(43 741)</b>	<b>(31 649)</b>	<b>(19 213)</b>

**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
<b>Cash Receipts By Source</b>													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	163 553	205 610	217 330
Service charges - electricity revenue	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	166 249	228 738	264 650
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	18 408	23 111	24 428
Rental of facilities and equipment	24	24	24	24	24	24	24	24	24	24	24	24	285	301	318
Interest earned - external investments	449	449	449	449	449	449	449	449	449	449	449	449	5 394	5 696	6 021
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25



Fines, penalties and forfeits	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	6 445	6 806	7 194
Agency services	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	223 212	221 501	221 556
Other revenue	748	748	748	748	748	748	748	748	748	748	748	748	8 970	9 473	10 013
<b>Cash Receipts by Source</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>50 070</b>	<b>600 843</b>	<b>710 028</b>	<b>760 802</b>
<b>Other Cash Flows by Source</b>															
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	40 098	45 156	47 853
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	20	20	20	20	20	20	20	20	20	20	20	236	233	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>53 431</b>	<b>641 177</b>	<b>755 417</b>	<b>808 656</b>
<b>Cash Payments by Type</b>															
Employee related costs	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	17 740	212 884	224 727	235 261

TABLED BUDGET 2024/25

Remuneration of councillors	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	1 618	19 413	22 246	23 291
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	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	24 948	27 304	28 389
Contracted services	6 919	6 919	6 919	6 919	6 919	6 919	6 919	6 919	6 919	6 919	6 919	6 919	83 026	80 894	86 644
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 136	1 136
Other expenditure	9 820	9 820	9 820	9 820	9 820	9 820	9 820	9 820	9 820	9 820	9 820	9 820	117 834	125 526	125 526
<b>Cash Payments by Type</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>53 420</b>	<b>641 046</b>	<b>691 987</b>	<b>742 963</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	5 730	5 730	5 730	5 730	5 730	5 730	5 730	5 730	5 730	5 730	5 730	5 730	68 761	73 457	63 081
Repayment of borrowing	1 700	1 700	1 700	1 700	1 700	1 700	1 700	1 700	1 700	1 700	1 700	1 700	20 400	20 400	20 400
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>60 851</b>	<b>730 207</b>	<b>785 843</b>	<b>826 444</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(7 419)</b>	<b>(89 030)</b>	<b>(30 427)</b>	<b>(17 788)</b>
Cash/cash equivalents at the month/year begin:	44 090	36 671	29 252	21 833	14 413	6 994	(425)	(7 844)	(15 263)	(22 682)	(30 102)	(37 521)	44 090	(44 940)	(75 367)
Cash/cash equivalents at the month/year end:	36 671	29 252	21 833	14 413	6 994	(425)	(7 844)	(15 263)	(22 682)	(30 102)	(37 521)	(44 940)	(44 940)	(75 367)	(93 155)

## 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													-
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													-
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													-
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-

<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

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

	<b>17 CAPITAL EXPENDITURE DETAILS</b>

## 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
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		-	47 467	45 275	30 794	22 044	22 044	37 373	55 156	52 853
Roads Infrastructure		-	-	-	-	-	-	22 462	31 194	35 567
<i>Roads</i>		-	-	-	-	-	-	15 562	24 294	35 567
<i>Road Structures</i>		-	-	-	-	-	-	6 900	6 900	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	15 293	10 000	6 250	6 250	1 897	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	15 293	10 000	6 250	6 250	1 897	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25

Electrical Infrastructure	-	(304)	-	20 794	15 794	15 794	8 014	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	8 014	8 275	8 000
<i>LV Networks</i>	-	(369)	-	-	-	-	-	-	-
<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	-	-	-	5 000	10 000	5 000
<i>Landfill Sites</i>	-	47 771	29 982	-	-	-	5 000	10 000	5 000
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-

Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	<b>558</b>	<b>384</b>	<b>1 000</b>	<b>1 000</b>	<b>1 000</b>	<b>1 938</b>	-	-	-
Community Facilities	-	558	384	1 000	1 000	1 000	1 000	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25



Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	558	384	1 000	1 000	1 000	1 000	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	938	-	-
Indoor Facilities	-	-	-	-	-	-	-	938	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-

Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<b><u>Other assets</u></b>	-	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-	-
<b><u>Biological or Cultivated Assets</u></b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>	-	-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		-	1 068	1 400	-	-	-	-	-	-
Computer Equipment		-	1 068	1 400	-	-	-	-	-	-
<b><u>Furniture and Office Equipment</u></b>		-	-	1 206	1 500	1 500	1 500	1 700	2 000	2 000
Furniture and Office Equipment		-	-	1 206	1 500	1 500	1 500	1 700	2 000	2 000
<b><u>Machinery and Equipment</u></b>		-	1 281	2 313	-	-	-	-	-	-
Machinery and Equipment		-	1 281	2 313	-	-	-	-	-	-
<b><u>Transport Assets</u></b>		-	5 788	1 365	-	-	-	1 225	-	-
Transport Assets		-	5 788	1 365	-	-	-	1 225	-	-
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	56 162	51 944	33 294	24 544	24 544	42 236	57 156	54 853

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**

<b>Project Name</b>	<b>Project Description and Location</b>	<b>Total Budget</b>	<b>Sources of funding</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
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	R1 896 829.57	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	R5 937 241.00	R11 031 379.63	R11 031 379.63
Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana	Upgrading of road from gravel to tar	R18 800 000.00	MIG	R4 737 593.84	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
<b>Total</b>				<b>R35 283 950.00</b>	<b>R36 880 900.00</b>	<b>R39 853 450.00</b>

### INEP CAPITAL PROJECTS

Project Name	Sources of funding	2024/25
Biko Ext Phase 3 - 78 Connections	INEP	R1 560 000.00
Madiba Phase 2 - 92 Connections	INEP	R1 822 000.00
Tshabelamatswale Phase 2 - 65 Connections	INEP	R1 300 000.00

Makushwane Camp - Pre-Engineering	INEP	R132 000.00
<b>Total</b>		<b>R4 814 000.00</b>

**INTERNALLY FUNDED CAPITAL PROJECTS**

<b>Project Name</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Budget Year 2024/25</b>	<b>Budget Year +1 2025/26</b>	<b>Budget Year +2 2026/27</b>
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 warrant of arrest			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
<b>Totals</b>	<b>7 680 000.00</b>	<b>7 680 000.00</b>	<b>19 694 462.65</b>	<b>18 719 462.65</b>	<b>7 000 000.00</b>

## 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'

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TABLED BUDGET 2024/25

Description	Ref	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>								
<b>REVENUE ITEMS:</b>								
<b>Non-exchange revenue by source</b>								
<b>Exchange Revenue</b>	6							
Total Property Rates		199 354	199 354	199 354	123 841	210 319	222 096	234 756
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		(14 798)	(14 798)	(14 798)	(3 107)	(15 612)	(16 486)	(17 426)
<b>Net Property Rates</b>		<b>184 556</b>	<b>184 556</b>	<b>184 556</b>	<b>120 735</b>	<b>194 706</b>	<b>205 610</b>	<b>217 330</b>
<b>Exchange revenue service charges</b>								
<b>Service charges - Electricity</b>	6							
Total Service charges - Electricity		176 860	176 860	176 860	83 616	199 357	230 656	266 869
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		(1 279)	(1 279)	(1 279)	(1 455)	(1 441)	(1 668)	(1 930)
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-
<b>Net Service charges - Electricity</b>		<b>175 582</b>	<b>175 582</b>	<b>175 582</b>	<b>82 160</b>	<b>197 916</b>	<b>228 988</b>	<b>264 940</b>
<b>Service charges - Water</b>	6							
Total Service charges - Water		-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-
<b>Net Service charges - Water</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - Waste Water Management</b>								
Total Service charges - Waste Water Management		-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-
<b>Net Service charges - Waste Water Management</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - Waste Management</b>	6							
Total refuse removal revenue		20 954	20 954	20 954	19 199	22 106	23 344	24 675

TABLED BUDGET 2024/25

Total landfill revenue		-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		(182)	(182)	(182)	(995)	(192)	(203)	(215)
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-
<b>Net Service charges - Waste Management</b>		<b>20 772</b>	<b>20 772</b>	<b>20 772</b>	<b>18 204</b>	<b>21 914</b>	<b>23 141</b>	<b>24 460</b>
<b>EXPENDITURE ITEMS:</b>								
<b>Employee related costs</b>								
Basic Salaries and Wages	2	108 634	109 986	109 986	66 941	117 135	121 379	127 101
Pension and UIF Contributions		21 576	22 068	22 068	13 563	23 502	24 110	25 251
Medical Aid Contributions		11 662	11 375	11 375	5 305	12 115	13 029	13 643
Overtime		7 033	4 183	4 183	602	4 455	7 858	8 227
Performance Bonus		8 588	8 631	8 631	4 604	9 192	9 594	10 046
Motor Vehicle Allowance		21 867	20 566	20 566	10 498	21 903	24 436	25 592
Cellphone Allowance		1 769	1 932	1 932	1 137	2 058	1 976	2 069
Housing Allowances		771	828	828	441	882	861	901
Other benefits and allowances		6 799	6 577	6 577	1 530	7 005	7 597	7 955
Payments in lieu of leave		7 740	9 630	9 630	5 976	10 256	8 647	9 054
Long service awards		67	-	-	-	-	76	80
Post-retirement benefit obligations	4	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-
Acting and post related allowance		3 386	4 114	4 114	1 993	4 381	3 782	3 960
In kind benefits		-	-	-	-	-	-	-
<b>sub-total</b>	<b>5</b>	<b>199 891</b>	<b>199 891</b>	<b>199 891</b>	<b>112 592</b>	<b>212 884</b>	<b>223 346</b>	<b>233 880</b>
<u>Less: Employees costs capitalised to PPE</u>		-	-	-	-	-	-	-
<b>Total Employee related costs</b>	<b>1</b>	<b>199 891</b>	<b>199 891</b>	<b>199 891</b>	<b>112 592</b>	<b>212 884</b>	<b>223 346</b>	<b>233 880</b>
<b>Depreciation and amortisation</b>								
Depreciation of Property, Plant & Equipment		79 189	79 189	79 189	52 237	83 544	88 222	88 222
Lease amortisation		97	97	97	61	102	108	108

TABLED BUDGET 2024/25

Capital asset impairment		-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	1	<b>79 285</b>	<b>79 285</b>	<b>79 285</b>	<b>52 298</b>	<b>83 646</b>	<b>88 330</b>	<b>88 330</b>
<b>Bulk purchases - electricity</b>								
Electricity bulk purchases		139 479	138 279	138 279	78 113	155 868	180 340	208 653
<b>Total bulk purchases</b>	1	<b>139 479</b>	<b>138 279</b>	<b>138 279</b>	<b>78 113</b>	<b>155 868</b>	<b>180 340</b>	<b>208 653</b>
<b>Transfers and grants</b>								
Cash transfers and grants		1 020	1 020	1 020	221	1 076	1 136	1 136
Non-cash transfers and grants		-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	<b>1 020</b>	<b>1 020</b>	<b>1 020</b>	<b>221</b>	<b>1 076</b>	<b>1 136</b>	<b>1 136</b>
<b>Contracted Services</b>								
<i>Outsourced Services</i>		31 779	35 949	35 949	18 691	34 906	36 478	36 478
<i>Consultants and Professional Services</i>		20 635	20 470	20 470	8 553	25 954	18 869	18 869
<i>Contractors</i>		30 744	26 189	26 189	14 086	19 357	15 035	20 035
<b>Total contracted services</b>		<b>83 158</b>	<b>82 609</b>	<b>82 609</b>	<b>41 330</b>	<b>80 218</b>	<b>70 382</b>	<b>75 382</b>
<b>Operational Costs</b>	-							
Collection costs		1 200	1 470	1 470	474	1 200	1 300	1 300
Contributions to 'other' provisions		200	200	200	-	1 000	1 000	1 000
Audit fees		5 265	7 265	7 265	7 020	7 500	7 500	7 500
<i>Other Operational Costs</i>		89 946	90 910	90 910	40 139	104 150	103 968	103 968
<b>Total Operational Costs</b>	1	<b>96 611</b>	<b>99 845</b>	<b>99 845</b>	<b>47 633</b>	<b>113 850</b>	<b>113 768</b>	<b>113 768</b>
<b>Repairs and Maintenance by Expenditure Item</b>	8							
Employee related costs		-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		23 138	32 484	32 484	-	26 915	22 466	22 517
Contracted Services		-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	9	<b>23 138</b>	<b>32 484</b>	<b>32 484</b>	<b>-</b>	<b>26 915</b>	<b>22 466</b>	<b>22 517</b>
<b>Inventory Consumed</b>								
Inventory Consumed - Water		-	-	-	-	-	-	-
Inventory Consumed - Other		25 500	25 715	25 715	5 539	24 104	24 260	24 422

TABLED BUDGET 2024/25

Total Inventory Consumed & Other Material	25 500	25 715	25 715	5 539	24 104	24 260	24 422
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**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
<b>R thousand</b>	1							
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity		-	(1 441)	-	-	-	199 357	197 916
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-
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
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	285	-	-	-	285
Licence and permits		-	-	-	-	-	-	-
Operational Revenue		-	8 185	-	-	-	1	8 186
<b>Non-Exchange Revenue</b>								
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
Fuel Levy		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	481 149	285	8 105	275	243 457	733 271
<b>Expenditure</b>								
Employee related costs		21 776	30 746	39 727	57 182	14 097	49 356	212 884
Remuneration of councillors		19 413	-	-	-	-	-	19 413
Bulk purchases - electricity		-	-	-	-	-	155 868	155 868
Inventory consumed		184	4 226	603	1 831	48	17 213	24 104

TABLED BUDGET 2024/25

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		24 775	11 800	11 431	2 908	15 274	14 030	80 218
Transfers and subsidies		-	-	1 076	-	-	-	1 076
Irrecoverable debts written off		-	-	-	-	-	-	-
Operational costs		27 119	20 451	31 648	10 783	4 882	18 967	113 850
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>93 267</b>	<b>191 254</b>	<b>88 938</b>	<b>83 656</b>	<b>34 301</b>	<b>325 694</b>	<b>817 111</b>
<b>Surplus/(Deficit)</b>		<b>(93 267)</b>	<b>289 895</b>	<b>(88 653)</b>	<b>(75 551)</b>	<b>(34 026)</b>	<b>(82 237)</b>	<b>(83 839)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	40 098	40 098
Transfers and subsidies - capital (in-kind)		(93 267)	289 895	(88 653)	(75 551)	(34 026)	(42 139)	(43 741)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>								

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
<b>R thousand</b>											
<b>ASSETS</b>											
<b><u>Trade and other receivables from exchange transactions</u></b>											
Electricity		22 271	78 505	86 684	255 630	129 709	129 709	154 193	138 776	101 790	102 136
Water		815 939	947 544	1 217 092	1 028 286	-	-	1 303 350	-	-	-
Waste		120 194	133 011	175 671	188 535	196 524	196 524	180 607	206 249	215 956	217 273
Waste Water		136 048	150 232	199 144	181 188	12 043	12 043	246 744	12 706	13 417	14 182
Other trade receivables from exchange transactions		419 074	218 661	9 374	(16 319)	(7 199)	(7 199)	(205 091)	(7 651)	(12 800)	(14 116)
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>1 513 526</b>	<b>1 527 953</b>	<b>1 687 964</b>	<b>1 637 319</b>	<b>331 077</b>	<b>331 077</b>	<b>1 679 803</b>	<b>350 080</b>	<b>318 363</b>	<b>319 475</b>
<b>Less: Impairment for debt</b>		<b>(118 310)</b>	<b>(169 320)</b>	<b>(56 615)</b>	<b>(67 381)</b>	<b>(71 288)</b>	<b>(71 288)</b>	<b>(56 614)</b>	<b>(74 877)</b>	<b>(78 490)</b>	<b>(78 490)</b>
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 receivables from exchange transactions		(86 885)	(124 253)	(6 679)	(22)	(5 400)	(5 400)	(6 678)	(5 665)	(5 925)	(5 925)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>1 395 217</b>	<b>1 358 634</b>	<b>1 631 349</b>	<b>1 569 939</b>	<b>259 789</b>	<b>259 789</b>	<b>1 623 189</b>	<b>275 203</b>	<b>239 874</b>	<b>240 985</b>
<b><u>Receivables from non-exchange transactions</u></b>											



Property rates		351 237	525 630	642 485	330 448	420 143	420 143	787 997	441 344	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)
<b>Net Property rates</b>		<b>(18 029)</b>	<b>88 824</b>	<b>272 186</b>	<b>221 833</b>	<b>311 325</b>	<b>311 325</b>	<b>417 698</b>	<b>326 720</b>	<b>278 255</b>	<b>281 122</b>
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 receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
<b>Net other receivables from non-exchange transactions</b>		<b>31 006</b>	<b>31 450</b>	<b>1 333</b>	<b>31 324</b>	<b>31 324</b>	<b>31 324</b>	<b>1 333</b>	<b>32 859</b>	<b>34 371</b>	<b>34 371</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>12 977</b>	<b>120 275</b>	<b>273 519</b>	<b>253 157</b>	<b>342 649</b>	<b>342 649</b>	<b>419 031</b>	<b>359 579</b>	<b>312 626</b>	<b>315 493</b>
<b>Inventory</b>											
<b>Agricultural</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	(238)	(238)	(238)
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	(238)	(238)	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>		-	-	-	-	(238)	(238)	-	(238)	(238)	(238)
<b>Consumables</b>											
<b>Standard Rated</b>											
<b>Opening Balance</b>		-	-	(8 591)	20 610	20 610	20 610	(8 591)	19 871	18 392	16 853
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	(8 591)	(11 278)	-	(739)	(739)	(8 398)	(1 479)	(1 539)	(1 600)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		-	(8 591)	(19 869)	20 610	19 871	19 871	(16 989)	18 392	16 853	15 252
<b>Zero Rated</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25

<b>Closing balance - Consumables Zero Rated</b>		-	-	-	-	-	-	-	-	-	-
<b>Finished Goods</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Finished Goods</b>		-	-	-	-	-	-	-	-	-	-
<b>Materials and Supplies</b>											
<b>Opening Balance</b>		21 631	21 631	29 945	20 610	21 635	21 635	29 945	23 422	23 412	24 433
Acquisitions		-	8 772	8 394	26 524	26 524	26 524	19 793	22 614	23 742	24 686
Issues	7	-	137	2 859	(25 500)	(24 738)	(24 738)	2 859	(22 624)	(22 721)	(22 821)
Adjustments	8	-	(12)	(44)	-	-	-	(44)	-	-	-
Write-offs	9	-	(582)	(360)	-	-	-	(360)	-	-	-
<b>Closing balance - Materials and Supplies</b>		21 631	29 945	40 794	21 635	23 422	23 422	52 193	23 412	24 433	26 297
<b>Work-in-progress</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Work-in-progress</b>		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Inventory &amp; Consumables</b>		21 631	21 354	20 926	42 245	43 055	43 055	35 204	41 565	41 047	41 311
<b>Property, plant and equipment (PPE)</b>											
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	1 618 586	2 075 165	2 171 955	2 162 933
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		757 322	844 383	888 258	811 762	1 194 725	1 194 725	940 435	1 253 741	1 312 249	1 312 249
<b>Total Property, plant and equipment (PPE)</b>	2	751 402	708 218	701 061	771 402	783 753	783 753	678 151	821 423	859 706	850 684

<b>LIABILITIES</b>											
<b><u>Current liabilities - Financial liabilities</u></b>											
Short term loans (other than bank overdraft)		14 222	15 459	16 516	20 400	3 884	3 884	16 516	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
<b>Total Current liabilities - Financial liabilities</b>		<b>14 395</b>	<b>16 382</b>	<b>17 668</b>	<b>20 400</b>	<b>5 036</b>	<b>5 036</b>	<b>17 668</b>	<b>4 283</b>	<b>3 541</b>	<b>3 541</b>
<b><u>Trade and other payables from exchange transactions</u></b>											
Trade and other payables from exchange transactions	5	1 385 003	1 674 435	1 777 297	1 428 705	424 082	424 082	1 914 292	445 755	466 393	466 393
Other trade payables from exchange transactions		–	–	(848)	–	–	–	(848)	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		1 143	918	0	–	0	0	(32 070)	–	–	–
Trade payables from Non-exchange transactions: Other VAT		–	–	–	–	–	–	–	–	–	–
		21 990	46 738	91 756	32 475	53 672	53 672	111 552	56 057	58 611	58 570
<b>Total Trade and other payables from exchange transactions</b>	2	<b>1 408 136</b>	<b>1 722 092</b>	<b>1 868 206</b>	<b>1 461 180</b>	<b>477 755</b>	<b>477 755</b>	<b>1 992 927</b>	<b>501 812</b>	<b>525 004</b>	<b>524 963</b>
<b><u>Non current liabilities - Financial liabilities</u></b>											
Borrowing	4	74 535	57 377	42 561	61 031	42 561	42 561	28 961	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
<b>Total Non current liabilities - Financial liabilities</b>		<b>74 535</b>	<b>61 031</b>	<b>45 818</b>	<b>61 031</b>	<b>45 839</b>	<b>45 839</b>	<b>25 704</b>	<b>48 085</b>	<b>50 297</b>	<b>50 297</b>
<b><u>Provisions</u></b>											
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
<b>Total Provisions</b>		<b>141 779</b>	<b>156 824</b>	<b>156 122</b>	<b>103 193</b>	<b>156 122</b>	<b>156 122</b>	<b>156 122</b>	<b>163 772</b>	<b>171 305</b>	<b>171 305</b>
<b><u>CHANGES IN NET ASSETS</u></b>											
<b><u>Accumulated surplus/(deficit)</u></b>											
Accumulated surplus/(deficit) - opening balance		–	–	488 305	1 366 312	1 000 828	1 000 828	(488 305)	1 047 708	1 095 903	1 098 209
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		–	–	488 305	1 366 312	1 000 828	1 000 828	(488 305)	1 047 708	1 095 903	1 098 209
Surplus/(Deficit)		186 091	(101 631)	156 440	(31 594)	(36 564)	(36 564)	86 118	(43 741)	(31 649)	(19 213)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		377 632	449 035	201 034	–	–	–	(201 205)	–	–	–
<b>Accumulated Surplus/(Deficit)</b>	1	<b>563 723</b>	<b>347 404</b>	<b>845 779</b>	<b>1 334 719</b>	<b>964 264</b>	<b>964 264</b>	<b>(603 392)</b>	<b>1 003 967</b>	<b>1 064 253</b>	<b>1 078 996</b>
<b><u>Reserves</u></b>											
Housing Development Fund	-	–	–	–	–	–	–	–	–	–	–

TABLED BUDGET 2024/25

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
<b>Total Reserves</b>	2	<b>38 072</b>	<b>38 072</b>	<b>12 193</b>	<b>-</b>	<b>12 193</b>	<b>12 193</b>	<b>12 193</b>	<b>12 790</b>	<b>13 379</b>	<b>13 379</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>601 795</b>	<b>385 476</b>	<b>857 972</b>	<b>1 334 719</b>	<b>976 457</b>	<b>976 457</b>	<b>(591 199)</b>	<b>1 016 757</b>	<b>1 077 632</b>	<b>1 092 374</b>

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
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
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										
<b>Conditions met - transferred to revenue</b>		<b>391 872</b>	<b>343 355</b>	<b>379 886</b>	<b>414 886</b>	<b>414 886</b>	<b>414 886</b>	<b>446 424</b>	<b>443 002</b>	<b>443 111</b>
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)
<b>Total operating transfers and grants revenue</b>		<b>391 872</b>	<b>343 355</b>	<b>379 886</b>	<b>414 886</b>	<b>414 886</b>	<b>414 886</b>	<b>446 424</b>	<b>443 002</b>	<b>443 111</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>(195 936)</b>	<b>(159 816)</b>	<b>(183 937)</b>	<b>(207 443)</b>	<b>(207 443)</b>	<b>(207 443)</b>	<b>(223 212)</b>	<b>(221 501)</b>	<b>(221 556)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
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
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>94 588</b>	<b>85 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>45 376</b>	<b>42 377</b>	<b>56 586</b>	<b>49 066</b>	<b>49 066</b>	<b>40 098</b>	<b>45 156</b>	<b>47 853</b>
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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		-	9 953	16 730	19 819	26 826	26 826	15 800	11 971	11 971
Roads Infrastructure		-	5 481	5 317	-	7 094	7 094	8 800	8 800	8 800
Roads		-	5 481	5 317	-	7 094	7 094	8 800	8 800	8 800
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25

Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	4 371	7 952	15 012	15 625	15 625	5 000	1 671	1 671	
<i>Power Plants</i>	-	-	-	-	-	-	-	-	-	
<i>HV Substations</i>	-	-	-	-	-	-	-	-	-	
<i>HV Switching Station</i>	-	-	-	-	-	-	-	-	-	
<i>HV Transmission Conductors</i>	-	-	-	-	-	-	-	-	-	
<i>MV Substations</i>	-	4 371	7 952	10 012	15 625	15 625	5 000	1 671	1 671	
<i>MV Switching Stations</i>	-	-	-	-	-	-	-	-	-	
<i>MV Networks</i>	-	-	-	5 000	-	-	-	-	-	
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-	-	
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-	
<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	-	-	3 415	3 406	3 406	3 406	1 000	1 000	1 000
<i>Landfill Sites</i>	-	-	3 415	3 406	3 406	3 406	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	-	-	-	-	-	-	-	-	-
<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	1 000	500	500
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	100	47	1 400	700	700	1 000	500	500
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	<b>25</b>	<b>2</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>515</b>	<b>65</b>	<b>65</b>
Community Facilities	-	2	2	14	14	14	500	50	50
<i>Halls</i>	-	2	2	14	14	14	500	50	50

TABLED BUDGET 2024/25



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	-	22	-	8	8	8	15	15	15	15
Indoor Facilities	-	22	-	8	8	8	15	15	15	15
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-

<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	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>	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	0	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	0	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b><u>Furniture and Office Equipment</u></b>		-	225	546	30	60	60	3 282	3 283	3 283
Furniture and Office Equipment		-	225	546	30	60	60	3 282	3 283	3 283
<b><u>Machinery and Equipment</u></b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b><u>Transport Assets</u></b>		-	6 143	7 792	867	5 576	5 576	7 318	7 147	7 198
Transport Assets		-	6 143	7 792	867	5 576	5 576	7 318	7 147	7 198
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	-	16 397	25 130	23 138	32 484	32 484	26 915	22 466	22 517

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

Description R thousand	Ref 1	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
<b>Depreciation by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		<b>39 691</b>	<b>55 075</b>	<b>40 428</b>	<b>50 101</b>	<b>46 091</b>	<b>46 091</b>	<b>48 626</b>	<b>51 349</b>	<b>51 349</b>
Roads Infrastructure		-	1 585	40 403	36 254	33 424	33 424	35 262	37 237	37 237
Roads		-	1 585	40 403	17 053	8 553	8 553	9 024	9 529	9 529
Road Structures		-	-	-	-	370	370	390	412	412
Road Furniture		-	-	-	19 200	24 500	24 500	25 848	27 295	27 295
Capital Spares		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25

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>	-	-	-	-	-	-	-	-	-
<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>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>15 318</b>	<b>12 860</b>	<b>12 914</b>	<b>5 381</b>	<b>13 041</b>	<b>13 041</b>	<b>13 759</b>	<b>14 529</b>	<b>14 529</b>
Community Facilities	15 318	12 860	12 914	5 381	10 441	10 441	11 016	11 633	11 633
<i>Halls</i>	15 318	-	-	799	299	299	315	333	333

TABLED BUDGET 2024/25

Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	12 860	4	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	60	60	63	67	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	11 233
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	2 600	2 600	2 743	2 897	2 897	2 897
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	2 600	2 600	2 743	2 897	2 897	2 897
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-

<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>16 583</b>	<b>16 606</b>	<b>16 606</b>	<b>13 059</b>	<b>13 059</b>	<b>13 059</b>	<b>13 778</b>	<b>14 549</b>	<b>14 549</b>
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	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>102</b>	<b>108</b>	<b>108</b>
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	91	91	91	97	97	97	102	108	108
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-



<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		91	91	91	97	97	97	102	108	108
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		-	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
<b><u>Furniture and Office Equipment</u></b>		-	288	314	477	737	737	778	821	821
Furniture and Office Equipment		-	288	314	477	737	737	778	821	821
<b><u>Machinery and Equipment</u></b>		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
<b><u>Transport Assets</u></b>		-	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
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1</b>	<b>74 024</b>	<b>86 787</b>	<b>74 880</b>	<b>79 285</b>	<b>79 285</b>	<b>79 285</b>	<b>83 646</b>	<b>88 330</b>	<b>88 330</b>

**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
R thousand	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
- Infrastructure		-	(6)	-	16 472	23 472	23 472	6 719	6 719	-
Roads Infrastructure		-	(6)	-	16 472	23 472	23 472	6 719	6 719	-

TABLED BUDGET 2024/25

Roads	-	(6)	-	10 792	17 792	17 792	-	-	-
Road Structures	-	-	-	5 680	5 680	5 680	6 719	6 719	-
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	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2024/25

<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>	-	-	-	-	-	-	-	-	-	-
<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>	-	-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	-	(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	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	36	-	-	-	-	-	-
Monuments	-	-	36	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-

<b><u>Investment properties</u></b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<b><u>Other assets</u></b>	-	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-	-
<b><u>Biological or Cultivated Assets</u></b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>	-	-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b><u>Furniture and Office Equipment</u></b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b><u>Machinery and Equipment</u></b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b><u>Transport Assets</u></b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	(123)	36	31 472	32 702	32 702	17 557	6 719	-
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	-0.2%	0.1%	48.6%	57.1%	57.1%	29.4%	10.5%	0.0%
<i>Upgrading of Existing Assets as % of deprecn"</i>		0.0%	-0.1%	0.0%	39.7%	41.2%	41.2%	21.0%	7.6%	0.0%

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

Vote Description	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
<b>Capital expenditure</b>	1							
Vote 1 - Executive and Councillors		-	-	-				

TABLED BUDGET 2024/25



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				
<b>Total Capital Expenditure</b>		<b>59 792</b>	<b>63 875</b>	<b>54 853</b>	-	-	-	-
<b><u>Future operational costs by vote</u></b>	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>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b><u>Future revenue by source</u></b>	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>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>59 792</b>	<b>63 875</b>	<b>54 853</b>	-	-	-	-

**MUNICIPAL MANAGER'S QUALITY CERTIFICATION**

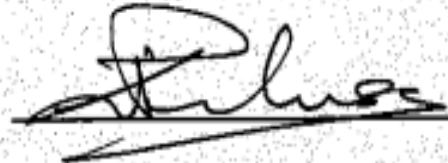
**QUALITY CERTIFICATE**

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:**



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**Date:**

28/03/2024