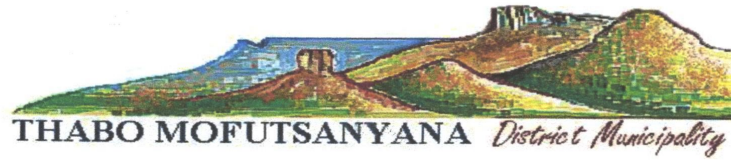


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MTREF BUDGET 2023/2024

31 MAY 2023

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also, includes details of the previous and current years' financial position.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy – The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at directorate / department level.

Part 1 –Annual Budget

1.1 Mayoral Budget Speech

The budget speech will be distributed at the meeting.

1.2 - Council Resolutions

The Council of Thabo Mofutsanyana District Municipality at a meeting that will take place on Wednesday, 31 May 2023 will consider the 2023/2024 draft MTREF budget. The following draft resolutions are contained in the agenda of the Ordinary Council meeting which is held on 31 May 2023.

RECOMMENDATION

That the following draft resolutions in terms of section 16 of the Municipal Finance Management Act, (Act 56 of 2003) be noted for approval in May 2023.

DRAFT RESOLUTIONS (To be approved in 31 May 2023)

That the following resolutions in terms of section 16 of the Municipal Finance Management Act, (Act 56 of 2003) be considered for approval:

(a) that the following policies be approved:

- (1) Budget Related Policy;
- (2) Financial Management Policy;
- (3) Fixed Asset Management Policy;
- (4) Human Resource Policy;
- (5) Subsistence and Travel Policy (Amended);
- (6) Credit Policy;
- (7) Impairment Debt Policy;
- (8) Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy;
- (9) Cash Management and Investment Policy;
- (10) Supply Chain Management Policy;
- (11) Contingent Liabilities Policy
- (12) Contingent Policy.
- (13) Capital Replacement Reserve Policy
- (14) Petty Cash Policy
- (15) Preferential Procurement Policy

(b) that the annual budget for the financial year 2023/24 and indicative outer years 2024/25 and 2025/26 be tabled as set-out:

- (1) Capital expenditure by type as contained in Table A5 of the report;
- (2) Capital funding by source as contained as contained in Table A5 of the report;
- (3) Operating revenue by source as contained in Table A4 of the report;
- (4) Operating expenditure by type as contained in Table A4 of the report;

(c) that the annual budget documentation for 2022/23 – 2024/25 as outlined in the budget regulations be submitted to National and Provincial Treasury.

1.3 – Budget 2022/23 Mid-year Review and Adjustments Budget

The following table shows the original and adjustments budget for 2022/23

	Original Budget 2022/23	Adjustment Budget 2022/23	Difference
Operating Income	178,494,245	181,282,856	2,788,611
Operating Expenditure	174,461,522	177,185,857	2,724,335
Capital Expenditure	4,002,000	4,097,000	95,000

The 2022/23 adjustment budget was considered in the preparation of the 2023/24 MTREF. The capital budget must be set at a level that is realistic in terms of the capacity to deliver and the ability to fund.

The Draft 2023/24 MTREF Budget already addresses some the goals indicated above which is also in line with the municipality's IDP Strategic Objectives.

It was a challenge to ensure a cash funded budget is tabled in view of the financial constraints. As a district municipality which is highly dependent on grants, it is challenging to balance the budget when the equitable share increases with 7.8% versus limited funding available for projects and capital budget.

The following 2023/24 Annual Budget is presented to Council for consideration:

1. HIGH LEVEL SUMMARY: BUDGET 2023/24

1.4 – Executive Summary

The Budget Committee was confronted with numerous challenges during the budget process. The following had an impact:

- National Treasury has revised South Africa's economic growth estimate for 2022 to 6.9% from 4.9% at the time of MTBPS.
- Real Gross Domestic Product growth of 0.9% is projected in 2022. Over the next three years GDP growth is expected to average 1.4%.
- Headline inflation is expected to remain between 3% to 6% target range over the 2023/24 MTEF.
- The impact of the on local governments' ability to markedly contribute to reducing unemployment and poverty.
- The addressing of service delivery shortcomings and its effect on the available funding.
- The continued funding constraints with regards to the low available funding for the Capital Budget and the ability to take up loans to meet the demand for upgrading and replacing of infrastructure.

- The dependency on the grants available for funding.
- Overhead costs growing at a higher rate than income.

The 2022/23 adjustment budget in January 2023 again proved that the ability of Council to reduce costs is limited because the fixed cost component of the operating budget exceeds the variable costs by far. The impact of Preferential Procurement Regulations of 2022 affecting service delivery budget implementation plans. The adjustment budget nonetheless defined the basis for the draft 2022/23 budget.

A continued strategy was followed as outlined within this Council's long-term financial plan with the compilation of this budget, whereby the following was done:

- The municipality needs to focus on its core functions. During the January 2023 adjustment budget the Budget Committee, Portfolio Councillors in conjunction with the Heads of Departments, scrutinised the budget to affect all possible savings;
- A greater emphasis will be placed on improving our cash management practices, within the legal prescripts, to improve our liquidity position.
- All attempts need to be made to maximise available National and Provincial Government Grants to service part of our capital program.

MFMA Budget Circulars

National Treasury sent out MFMA Budget Circular No.122 on 09 December 2022 providing guidance to municipalities on their 2023/24 budgets and Medium-Term Revenue and Expenditure Framework (MTREF). MFMA Budget Circular No. 122 was followed up by Circular No. 123 dated 03 March 2022. MFMA Budget Circular No. 122 and 123 reminds us of the key focus areas for the 2023/24 budget process, and that it must be read together with MFMA Circulars No. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 89, 91, 112 and 115. It is essential reading material to understand the background to this budget.

National Treasury has also set out the requirements for funding the budget and producing a credible budget.

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in Section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Under old budget formats a 'balanced' income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance (Income Statement), the Budgeted Statement of Financial Position (Balance Sheet) and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability and to ensure that the budget is funded.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation enough to meet their financial management responsibilities.

1.5 – Budget Overview of the 2023/24 MTREF

This section provides an overview of the Municipality's 2023/224 to 2025/26 MTREF. It includes an assessment of how the budget links with the National and Provincial government contexts along with a review of the fiscal position of Thabo Mofutsanyana Municipality.

The Municipality's budget must be seen within the context of the policies and financial priorities of National, Provincial and district government. In essence, the spheres of government are partners in meeting the service delivery challenges faced by our municipality. TMDM alone cannot meet these challenges. It requires support from the other spheres of Government through the direct allocation of resources as well as the achievement of their own policies.

MFMA Circular No. 123 shows the following headline inflation forecasts underpin the 2023/24 Budget

Fiscal	2022/23	2023/24	2024/25	2025/26
Year	Estimate		Forecast	
Consumer Price Inflation	6.9%	5.3%	4.9%	4.7%

Source: 2023 Budget Review

The budget process in Thabo Mofutsanyana District Municipality followed the requirements of the MFMA. A Table of key deadlines was tabled in Council by the Executive Mayor in August 2022.

A Budget Committee was established to examine, review and prioritise budget proposals from departments.

Over the 3-year period, in 2023/24 the capital budget is R5,1 million. Operating expenditure in 2023/24 is budgeted at R183,709,119 and the operating revenue is budgeted at R188,861,119 million.

The MFMA requires municipalities to set out measurable performance objectives when tabling their budgets. These "key deliverables" link the financial inputs of the budget to service delivery on the ground.

As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Draft Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality's in year monitoring.

The following table is a consolidated overview of the proposed MTREF:

Table 1 – Consolidated Overview of the 2023/24 MTREF

AGGREGATE TOTAL				
DETAILS	ADJUSTMENT BUDGET	BUDGET	BUDGET	BUDGET
	2022/23	2023/24	2024/25	2025/26
Total Revenue	181,282,856	199,209,390	179,740,077	192,446,863
Total Operating Expenditure	177,185,857	184,407,390	179,340,078	192,146,862
Surplus/(Deficit) before Capital Expenditure	4,097,000	14,802,000	400,000	300,000
Total Capital Expenditure	4,097,000	14,802,000	400,000	300,000
Surplus/(Deficit)	-	-	-	-

1.6 Operating Revenue Framework

For Thabo Mofutsanyana District Municipality to continue maintaining/improving the quality of services provided to its citizens it needs to generate the required revenue.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines, MFMA Budget Circular No. 122 & 123

Table 3 - Summary of Revenue Classes by Main Revenues Sources

SUMMARY OF INCOME BY SOURCE 2023/24				
DETAILS	ADJUSTMENT BUDGET 2022/23	BUDGET 2023/24	BUDGET 2024/25	BUDGET 2025/26
Interest on Investments	3,923,434	4,131,376	4,333,813	4,537,503
Operating Grants & Subsidies (DORA)	148,688,000	148,082,000	147,223,000	153,053,000
Other Income(Non-Cash depreciation))	4,121,792	4,357,498	4,571,015	4,785,853
CETA Grant – Agency Fees	530,079	0	0	0
Service In-Kind	5,521,366	5,813,998	6,098,884	6,385,532
SUNDRY REVENUE - LABORATORY SERVICES	750,000	100,000	500,000	600,000
TENDER INCOME	9,500	10,004	10,494	10,987
Capital Replacement Reserve	4,097,000	14,802,000	400,000	300,000
Cash Backed Reserves (Laboratory Services)	5,000,000	2,762,007		
Cash Backed Accumulated Funds (Prior Year Surplus)	8,641,686	19,150,507	16,111,520	22,259,543
TOTAL INCOME	181,282,857	199,209,390	179,248,726	191,932,417

The operating revenue increases from R181,282,857 to 199,209,390

The 10 %increase in revenue is mainly due to:

- Decrease in operating grants of R606,000; from R148,688,000 – 2022/23 to R148,082,000 – 2023/24.
- Increase in other income of R207,942; from R3,923,434 – 2022/23 to R4,131,376 – 2023/24.
- Decrease in agency fees of CETA grant of R530,079; from R530,079 – 2022/23 to R0 – 2023/24.
- Increase in service in-kind of R292,632; from R5,521,366– 2022/23 to R5,813,998– 2023/24.
- Increase in capital replacement reserve of R10,705,000 from R4,097,000 – 2022/23 to R14,802,000 -2023/2024.
- Increase in cash backed accumulated funds of R9,339,957; from R8,641,686– 2022/23 to R19,150,507– 2023/2024

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Table 2: Local Government Allocations 2022/23 – 2024/25

OPERATING GRANTS & SUBSIDIES (DORA)	MEDIUM - TERM ESTIMATES		
	2023/24	2024/25	2025/26
Equitable Share	-135,615,000	-142,224,000	-142,833,000
Energy Efficient & Demand Side Management (EEDSM) Grant	-4,000,000	0	-5,000,000
Financial Management Grant (FMG)	-2,300,000	-2,300,000	-2,400,000
Rural Roads Asset Management Systems (RRAMS) Grant	-2,583,000	-2,699,000	-2,820,000
Expanded Public Works Programme (EPWP) Incentive Grant	-3,584,000	0	0
Municipal Systems Improvement Grant (MSIG)	0	0	0
Total Operating Grants & Subsidies (DORA)	148,082,000	147,223,000	153,053,000

- An increase in Operating Grants & Subsidies that are gazette on Division of Revenue Act (DORA) – is mainly due to the following movements on the grant:
 - The Equitable Share allocation has increased from R135,6 million – 2023/24 to R142,2 million – 2024/25 and to R 142,8million – 2025/26.
 - The Financial Management Grant remains the same at R2,3 million from 2023/24 to 2024/25 and R2,4million -2025/26.
 - The Energy Efficient and Demand Side Management Grant decreases from R4 million – 2023/24 and R5 million – 2025/26.
 - The Expanded Public Works Programme Grant is at R3,58 million -2023/24 and nothing on the outer years.
 - The Rural Asset Management Grant increases from R 2,58 million – 2023/24 to R2,69 – 2024/25 and R2,820 – 2025/26.

1.7 – Operating Expenditure Framework

The expenditure framework for the 2023/2024 budget and MTREF is informed by the National Treasury's guidelines and the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;

- Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The following table is a summary of the 2023/24 MTREF (classified by main expenditure by category):

Table 4: Summary of operating expenditure by category

Description	Proposed Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026
Employee Related Costs	102,325,341	107,518,224	112,542,817
Remuneration of Councilors	9,196,504	9,647,133	10,100,548
Depreciation	4,357,498	4,571,015	4,785,853
Conditional Grants	12,467,000	4,999,000	10,220,000
Services In-Kind	5,813,998	6,098,884	6,385,532
General Expenditure	50,247,048	46,505,822	48,112,113
TOTAL	184,407,390	179,340,078	192,146,862

The operating expenditure has increased from R177,185 million (Adjustment Budget 2022/23) to R184,407,390 million in 2023/24. The decrease can be attributed to financial constraint.

Reasons for significant cost variances:

- Employee related cost remuneration: an increase of 4% is caused by the projected annual increment as the three-year salary and wage agreement started on 01 July 2021 and ends on 30 June 2024.
- Remuneration of Councillors: a decrease of 2% due to a decrease of total number of Councillors compared to the previous administration from 41 to 32 currently.
- Depreciation: an increase of 6% due to obsolete assets and acquisition of new assets, providing for depreciation and asset impairment as informed by the municipality's asset management policy.
- General expenditure: an increase of 19% is attributable to institutional needs analysis.
- Services-in-kind increase 5% due to increase in the value of the building.

1.8 – Capital Budget

The capital budget increased from R4,097,000 (2022/23) to R14,802,000 (2023/24). The increase is due to capital replacement reserves resources available.

The Budget Steering Committee went through several stages of prioritising the capital budget to contain the budget within the available funding.

This capital budget has been compiled with due consideration to the direct impact that it would have on the operating budget and our cash position where they are to be funded internally.

The capital budget reflects the following budget allocation to the various Departments and reflects the strategic priorities outlined in the IDP:

Table 5: Summary of Capital Budget

Description	Proposed Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026
PPE & Disaster Equipment	350,000	-	-
Furniture and Office Equipment	900,000	-	-
FURNITURE AND EQUIPMENT: RECORDING DEVICE	500,000	-	-
FURNITURE AND EQUIPMENT: TELEPHONE SYSTEMS	500,000	-	-
Computers	860,000	400,000	300,000
Plant & Equipment	800,000	-	-
Vehicles (Acquisition)	500,000	-	-
Management Information System (LAB)	392,000	-	-
Construction Bridge And Road	10,000,000		
TOTAL	14,802,000	400,000	300,000
SURPLUS/(DEFICIT)	-	-	-

The capital budget decreased from the previous year due to the limited revenue sources.

1.9 – Budget Schedules

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

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Narrative will only be provided at certain tables to clarify certain aspects otherwise it will be a repetition of what has already been documented.

Table 6 – A1: Budget Summary

DC19 Thabo Mofutsanyana - Table A1 Budget Summary

Description	2019/20	2020/21	2021/2022	Current Year 2022/2023				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	1,929	1,365	1,977	2,050	3,923	3,923	3,923	4,131	4,334	4,538
Transfers recognised - operational	129,846	143,176	157,672	149,904	148,688	148,688	148,688	148,082	147,223	153,053
Other own revenue	11,738	10,543	22,285	28,540	28,671	28,671	28,671	46,996	28,183	34,856
Total Revenue (excluding capital transfers and contributions)	143,511	155,085	181,933	178,494	181,283	181,283	181,283	199,209	179,740	192,447
Employee costs	71,089	79,576	92,698	102,479	98,306	98,306	98,132	102,325	107,518	112,543
Remuneration of councillors	11,472	12,105	10,658	9,110	9,345	9,345	9,345	9,197	9,647	10,101
Depreciation & asset impairment	4,459	3,731	2,779	4,122	4,122	4,122	4,122	4,357	4,571	4,786
Finance charges	225	235	244	256	256	256	256	269	283	296
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	23,911	1,100	-	-	-	-	-	-
Other expenditure	37,341	62,794	87,395	57,419	65,377	65,377	65,377	88,259	57,321	64,422
Total Expenditure	124,587	156,441	197,656	174,488	177,405	177,459	177,232	184,407	179,340	192,147
Surplus/(Deficit)	18,915	(3,357)	(15,723)	4,006	3,878	3,824	4,051	14,802	400	300
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	18,915	(3,357)	-	4,006	3,878	3,824	4,051	14,802	400	300
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18,915	(3,357)	-	4,006	3,878	3,824	4,051	14,802	400	300
Capital expenditure & funds sources										
Capital expenditure	2,198	4,171	7,350	4,002	4,097	4,097	4,097	14,802	400	300
Transfers recognised - capital	-	4,171	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,198	-	7,350	4,002	4,097	4,097	4,097	14,802	400	300
Total sources of capital funds	2,198	4,171	7,350	4,002	4,097	4,097	4,097	14,802	400	300
Financial position										
Total current assets	28,781	7,753	-	18,319	18,319	18,319	18,319	36,375	24,095	21,882
Total non current assets	8,996	8,895	21,134	20,900	20,900	20,900	20,900	22,495	18,008	13,422
Total current liabilities	6,168	7,404	5,525	21,968	21,968	21,968	21,968	17,332	18,323	17,075
Total non current liabilities	8,782	8,627	8,082	15,251	15,251	15,251	15,251	13,456	14,115	14,779
Community wealth/Equity	-	-	(5,520)	-	-	-	-	14,318	(8,938)	28,224
Cash flows										
Net cash from (used) operating	(4,326)	4,171	12,777	(20,443)	(20,651)	(20,651)	(20,651)	(27,727)	(22,702)	(29,160)
Net cash from (used) investing	(4,578)	(8,780)	(8,780)	(4,002)	4,097	4,097	4,097	(14,802)	(400)	(300)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(8,895)	28,348	38,054	22,458	22,458	22,458	55,458	(8,060)	(32,162)	(61,621)
Cash backing/surplus reconciliation										
Cash and investments available	27,444	6,397	-	4,504	4,504	4,504	4,504	33,469	19,095	16,895
Application of cash and investments	5,742	6,089	5,525	18,191	17,487	17,487	17,487	14,481	15,086	13,171
Balance - surplus (shortfall)	21,702	329	(5,525)	(13,687)	(12,983)	(12,983)	(12,983)	19,007	4,009	3,724
Asset management										
Asset register summary (WCV)	2,593	7,867	7,855	6,612	6,707	6,707	6,707	17,383	3,010	2,910
Depreciation	3,731	2,779	3,451	4,122	4,122	4,122	4,122	4,357	4,571	4,786
Renewal and Upgrading of Existing Assets	-	-	500	-	-	-	-	-	-	-
Repairs and Maintenance	2,219	1,418	2,797	2,286	2,286	2,286	2,286	2,356	2,472	2,588
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table 7– A2: Budgeted Financial Performance by standard classification

DC19 Thabo Mofutsanyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description		Ref	2019/20	2020/21	2021/2022	Current Year 2022/2023			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional											
Governance and administration			94,591	95,483	156,927	110,466	111,721	111,721	116,913	115,595	120,582
Executive and council			48,367	46,704	4,260	57,427	56,081	56,081	56,029	53,816	56,230
Finance and administration			46,224	48,779	152,667	53,039	55,640	55,640	60,884	61,779	64,362
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			22,849	35,082	-	38,864	38,364	38,364	46,700	45,081	46,950
Community and social services			22,849	-	-	38,864	38,364	38,364	38,148	38,947	40,528
Sport and recreation			-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	35,082	-	-	-	-	7,552	6,133	6,421
Economic and environmental services			26,072	24,520	25,006	33,513	36,169	36,169	35,596	18,573	24,390
Planning and development			9,345	24,520	-	33,513	36,169	36,169	35,596	18,573	24,390
Road transport			16,727	-	25,006	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			-	-	-	-	-	-	-	-	-
Energy sources			-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Revenue - Functional		2	143,511	155,085	181,933	174,843	178,254	178,254	199,208	179,249	191,932
Expenditure - Functional											
Governance and administration			93,189	93,082	104,031	113,726	115,748	115,748	113,303	115,195	120,292
Executive and council			47,367	46,264	51,434	58,387	57,136	57,136	55,229	53,416	55,930
Finance and administration			43,559	46,798	52,587	55,339	58,612	58,612	58,074	61,779	64,362
Internal audit			2,263	-	-	-	-	-	-	-	-
Community and public safety			22,849	33,312	32,920	31,314	30,142	30,142	45,508	45,081	46,950
Community and social services			22,849	-	32,664	31,314	30,142	30,142	38,348	38,947	40,528
Sport and recreation			-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	33,312	256	-	-	-	7,160	6,133	6,421
Economic and environmental services			26,072	24,520	36,138	33,805	36,461	36,461	25,596	18,573	24,390
Planning and development			9,345	24,520	12,632	33,805	36,461	36,461	25,596	18,573	24,390
Road transport			16,727	-	23,506	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			-	-	-	-	-	-	-	-	-
Energy sources			-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		3	142,109	150,914	173,089	178,045	182,351	182,351	184,406	178,049	191,632
Surplus/(Deficit) for the year			1,402	4,171	8,844	(4,002)	(4,097)	(4,097)	14,802	400	300

References:

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Table 8 – A3: Budgeted Financial Performance by municipal vote

DC19 Thabo Mofutsanyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/2022	Current Year 2022/2023			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Executive and Council		48,367	46,704	4,260	57,427	56,081	56,081	56,029	53,816	56,230
Vote 2 - Finance and Administration		46,224	48,779	152,667	53,039	55,640	55,640	60,884	61,779	64,362
Vote 3 - Community and Social Services		22,848	4,134	-	30,864	29,692	29,692	39,148	38,947	40,528
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	7,552	6,133	6,421
Vote 6 - Planning and Development		9,345	24,520	-	33,513	36,169	36,169	35,596	18,573	24,390
Vote 7 - Road Transport		16,727	-	25,006	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	143,511	124,137	181,933	174,843	177,582	177,582	199,208	179,249	191,932
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		48,367	46,704	4,260	58,387	57,136	57,136	55,229	53,416	55,930
Vote 2 - Finance and Administration		46,224	48,779	152,667	55,339	57,940	57,940	58,074	61,779	64,362
Vote 3 - Community and Social Services		22,848	4,134	-	31,314	30,142	30,142	38,348	38,947	40,528
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	7,160	6,133	6,421
Vote 6 - Planning and Development		13,009	28,691	8,844	33,805	36,461	36,461	25,596	18,573	24,390
Vote 7 - Road Transport		16,727	-	25,006	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	147,176	128,308	190,778	178,845	181,679	181,679	184,406	178,849	191,632
Surplus/(Deficit) for the year	2	(3,665)	(4,171)	(8,844)	(4,002)	(4,097)	(4,097)	14,802	400	300

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

Table 9 – A4: Budgeted Financial Performance by revenue source and expenditure type

DC19 Thabo Mofutsanyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

2019/20 Medium Term Revenue & Expenditure Framework											
Description	Ref	2019/20	2020/21	2021/2022	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment					-	-	-	-	-	-	-
Interest earned - external investments		1,929	1,365	1,977	2,050	3,923	3,923	3,923	4,131	4,334	4,538
Interest earned - outstanding debtors											
Dividends received											
Fines, penalties and forfeits											
Licences and permits											
Agency services											
Transfers and subsidies		129,840	143,176	157,672	149,904	148,688	148,688	148,688	148,082	147,223	153,053
Other revenue	2	11,736	10,543	22,285	26,540	26,671	26,671	26,671	46,996	28,193	34,856
Gains					-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		143,911	155,085	181,933	178,494	181,283	181,283	181,283	199,209	179,740	192,447
Expenditure By Type											
Employee related costs	2	71,099	79,576	92,698	102,479	96,306	96,360	96,132	102,325	107,518	112,543
Remuneration of councillors		11,472	12,105	10,658	9,110	9,345	9,345	9,345	9,197	9,847	10,101
Debt impairment	3				-	-	-	-	-	-	-
Depreciation & asset impairment	2	4,459	3,731	2,779	4,122	4,122	4,122	4,122	4,357	4,571	4,786
Finance charges		225	235	244	250	256	256	256	269	283	296
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	9,474	20,621	15,299	18,899	18,899	18,899	14,720	7,259	12,521
Transfers and subsidies		-	-	23,911	1,100	-	-	-	-	-	-
Other expenditure	4, 5	37,341	53,320	46,745	42,120	46,478	46,478	46,478	53,539	50,052	51,901
Losses					-	-	-	-	-	-	-
Total Expenditure		124,597	158,441	197,656	174,486	177,405	177,459	177,232	184,407	179,340	192,147
Surplus/(Deficit)		18,915	(3,357)	(15,723)	4,008	3,878	3,824	4,051	14,802	400	300
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6				-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)					-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		18,915	(3,357)	(15,723)	4,008	3,878	3,824	4,051	14,802	400	300
Taxation					-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		18,915	(3,357)	(15,723)	4,008	3,878	3,824	4,051	14,802	400	300
Attributable to minorities					-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		18,915	(3,357)	(15,723)	4,008	3,878	3,824	4,051	14,802	400	300
Share of surplus/ (deficit) of associate	7				-	-	-	-	-	-	-
Surplus/(Deficit) for the year		18,915	(3,357)	(15,723)	4,008	3,878	3,824	4,051	14,802	400	300

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (includes Joint Ventures)

Table 10 – A5: Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description		Ref	2019/20	2020/21	2021/2022	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
Capital expenditure - Vote												
Multi-year expenditure to be appropriated												
	Vote 1 - Executive and Council	2	1,000	420	-	-	-	-	-	-	-	-
	Vote 2 - Finance and Administration		1,190	1,981	-	-	-	-	-	-	-	-
	Vote 3 - Community and Social Services		-	1,770	-	-	-	-	-	-	-	-
	Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
	Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
	Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
	Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total												
		7	2,190	4,171	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated												
	Vote 1 - Executive and Council	2	-	-	500	800	805	865	805	800	400	300
	Vote 2 - Finance and Administration		-	-	6,451	2,360	2,360	2,360	2,360	2,810	-	-
	Vote 3 - Community and Social Services		-	-	400	450	450	450	450	800	-	-
	Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
	Vote 5 - Health		-	-	-	392	392	392	392	392	-	-
	Vote 6 - Planning and Development		-	-	-	-	-	-	-	10,000	-	-
	Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total												
			-	-	7,350	4,002	4,087	4,087	4,087	14,802	400	300
Total Capital Expenditure - Vote												
			2,190	4,171	7,350	4,002	4,087	4,087	4,087	14,802	400	300
Capital Expenditure - Functional												
Governance and administration												
	Executive and council		2,190	2,401	6,951	3,160	3,255	3,255	3,255	3,610	400	300
	Finance and administration		1,800	420	500	800	865	865	865	800	400	300
	Internal audit		1,190	1,981	6,451	2,360	2,390	2,390	2,390	2,810	-	-
Community and public safety												
	Community and social services		-	1,770	400	842	842	842	842	1,192	-	-
	Sport and recreation		-	1,770	400	450	450	450	450	800	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	392	392	392	392	392	-	-
Economic and environmental services												
	Planning and development		-	-	-	-	-	-	-	10,000	-	-
	Road transport		-	-	-	-	-	-	-	10,000	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services												
	Energy sources		-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional												
		3	2,190	4,171	7,350	4,002	4,087	4,087	4,087	14,802	400	300
Funded by:												
	National Government		-	4,171	-	-	-	-	-	-	-	-
	Provincial Government		-	-	-	-	-	-	-	-	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital	4	-	4,171	-	-	-	-	-	-	-	-
	Borrowing	6	-	-	-	-	-	-	-	-	-	-
	Internally generated funds		2,190	-	7,350	4,002	4,087	4,087	4,087	14,802	400	300
	Total Capital Funding	7	2,190	4,171	7,350	4,002	4,087	4,087	4,087	14,802	400	300
References												

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for y2 and y3).

2. Include capital component of PPP utility payment. Note that capital transfers are only appropriated to municipalities for the budget year.

3. Capital expenditure by functional classification must reconcile to the appropriations by vote.

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).

5. Include finance leases and PPP capital funding component of utility payment - total borrowing/payments to reconcile to changes in Table SA17.

7. Total Capital Funding must balance with Total Capital Expenditure.

8. Include any capitalised interest (MFMA section 40) as part of relevant capital budget.

Table 11 – A6: Budgeted Financial Position

DC19 Thabo Mofutsanyana - Table A6 Budgeted Financial Position

DC19 T1400 Moulisanyana - Table A0 Budgeted Financial Position												
Description		Ref	2019/20	2020/21	2021/2022	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
ASSETS												
Current assets												
Cash			27,444	6,397		4,504	4,504	4,504	4,504	4,874	4,074	3,874
Call investment deposits		1								28,585	15,021	13,021
Consumer debtors		1	-	-	-	7,000	7,000	7,000	7,000	2,907	5,000	4,987
Other debtors			1,336	1,355		4,815	4,815	4,815	4,815	-	-	-
Current portion of long-term receivables						-	-	-	-	-	-	-
Inventory		2	-	-	-					-	-	-
Total current assets			28,781	7,753	-	16,319	16,319	16,319	16,319	36,375	24,095	21,882
Non current assets												
Long-term receivables						-	-	-		-	-	-
Investments						-	-	-		-	-	-
Investment property						-	-	-		-	-	-
Investment in Associate						-	-	-		-	-	-
Property, plant and equipment		3	8,996	7,280	20,354	20,354	20,354	20,354	20,354	21,753	17,582	13,096
Biological						-	-	-		-	-	-
Intangible				1,415		546	546	546	546	742	426	326
Other non-current assets					780	-	-	-		-	-	-
Total non current assets			8,996	8,695	21,134	20,900	20,900	20,900	20,900	22,495	18,008	13,422
TOTAL ASSETS			37,777	16,447	21,134	37,219	37,219	37,219	37,219	58,870	42,103	35,304
LIABILITIES												
Current liabilities												
Bank overdraft		1				-	-	-		-	-	-
Borrowing		4	-	-	-	-	-	-	-	-	-	-
Consumer deposits						-	-	-		-	-	-
Trade and other payables		4	6,168	7,424	5,525	19,104	19,104	19,104	19,104	14,468	15,177	13,258
Provisions						2,864	2,864	2,864	2,864	2,864	3,145	3,817
Total current liabilities			6,168	7,424	5,525	21,968	21,968	21,968	21,968	17,332	18,323	17,075
Non current liabilities												
Borrowing			-	-	-	-	-	-	-	-	-	-
Provisions			8,782	8,627	8,062	15,251	15,251	15,251	15,251	13,456	14,115	14,779
Total non current liabilities			8,782	8,627	8,062	15,251	15,251	15,251	15,251	13,456	14,115	14,779
TOTAL LIABILITIES			14,950	16,051	13,587	37,219	37,219	37,219	37,219	30,788	32,438	31,854
NET ASSETS		5	22,827	396	7,547	-	-	-	-	28,082	9,665	3,450
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			-	-		4,002	4,002	4,002	4,002	33,469	9,665	3,450
Reserves		4	-	-	(5,520)	(4,002)	(4,002)	(4,002)	(4,002)	(19,151)	(16,803)	22,774
TOTAL COMMUNITY WEALTH/EQUITY		5	-	-	(5,820)	-	-	-	-	14,318	(6,938)	26,224

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Table 12 – A7: Budgeted Cash Flow

DC19 Thabo Mofutsanyana - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/2022	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-							-	-	-
Service charges		-							-	-	-
Other revenue		3,746	10,543	22,285	2,050	3,923	3,923	3,923	110	510	611
Transfers and Subsidies - Operational	1	129,846	143,176	157,672	149,904	148,688	148,688	148,688	148,082	147,223	153,053
Transfers and Subsidies - Capital	1	-		-	-	-	-	-	-	-	-
Interest		1,929	1,365	1,977	2,050	3,923	3,923	3,923	4,131	4,334	4,538
Dividends		-		-					-	-	-
Payments											
Suppliers and employees		(139,622)	(149,679)	(169,156)	(174,191)	(176,930)	(176,930)	(176,930)	(179,791)	(174,496)	(187,065)
Finance charges		(225)	(235)		(256)	(256)	(256)	(256)	(259)	(263)	(296)
Transfers and Grants	1	-	(1,000)						-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4,326)	4,171	12,777	(20,443)	(20,651)	(20,651)	(20,651)	(27,727)	(22,702)	(29,160)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current receivables		85							-	-	-
Decrease (increase) in non-current investments		(3,255)							-	-	-
Payments											
Capital assets		(1,330)	(8,780)	(8,780)	(4,002)	4,097	4,097	4,097	(14,802)	(400)	(300)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,570)	(8,780)	(8,780)	(4,002)	4,097	4,097	4,097	(14,802)	(400)	(300)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					-	-	-		-	-	-
Borrowing long term/refinancing					-	-	-		-	-	-
Increase (decrease) in consumer deposits					-	-	-		-	-	-
Payments											
Repayment of borrowing					-	-	-		-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(8,895)	(4,609)	3,997	(24,445)	22,458	22,458	22,458	(42,929)	(23,102)	(29,460)
Cash/cash equivalents at the year begin:	2		32,957	32,957	46,903			33,000	33,469	(9,060)	(32,162)
Cash/cash equivalents at the year end:	2	(8,895)	28,348	36,954	22,458	22,458	22,458	55,458	(9,060)	(32,162)	(61,621)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from S430.

Table 13 – A8: Cash backed reserves/accumulated surplus reconciliation

DC19 Thabo Mofutsanyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/2022	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(8,895)	28,348	36,954	22,458	22,458	22,458	55,458	(9,060)	(32,162)	(61,621)
Other current investments > 90 days		36,340	(21,950)	(36,954)	(17,954)	(17,954)	(17,954)	(50,954)	42,529	51,256	78,516
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		27,444	6,397	-	4,504	4,504	4,504	4,504	33,469	19,095	16,895
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	5,742	6,069	5,525	18,191	17,487	17,487	17,487	14,461	15,086	13,171
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		5,742	6,069	5,525	18,191	17,487	17,487	17,487	14,461	15,086	13,171
Surplus(shortfall)		21,702	329	(5,525)	(13,687)	(12,983)	(12,983)	(12,983)	19,007	4,009	3,724

Table 14 – A9: Asset Management

DC19 Thabo Mofutsanyana - Table A9 Asset Management

Description		Ref	2019/20	2020/21	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
CAPITAL EXPENDITURE											
Total New Assets		1	2,190	4,171	8,780	6,612	6,707	6,707	17,493	3,010	2,910
Intangible Assets			-	-	355	2,872	2,872	2,872	3,063	2,610	2,610
Computer Equipment			1,000	320	1,870	960	1,855	1,855	880	400	300
Furniture and Office Equipment			250	2,251	5,355	1,700	1,700	1,700	2,250	-	-
Machinery and Equipment			400	1,600	500	500	500	500	800	-	-
Transport Assets			540	-	1,500	500	500	500	500	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets		2	-	-	500	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	500	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets		6	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	2,190	4,171	9,280	6,612	6,707	6,707	17,493	3,010	2,910
Infrastructure			-	-	-	-	-	-	10,000	-	-
Intangible Assets			-	-	355	2,872	2,872	2,872	3,063	2,610	2,610
Computer Equipment			1,000	320	1,570	960	1,855	1,855	880	400	300
Furniture and Office Equipment			250	2,251	5,355	1,700	1,700	1,700	2,250	-	-
Machinery and Equipment			400	1,600	500	500	500	500	800	-	-
Transport Assets			540	-	1,500	500	500	500	500	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class			2,190	4,171	9,280	6,612	6,707	6,707	17,493	3,010	2,910
ASSET REGISTER SUMMARY - PPE (MDV)		5	2,593	7,867	7,855	6,612	6,707	6,707	17,363	3,010	2,910
Infrastructure			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other Assets			-	-	-	-	-	-	10,000	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			-	351	500	2,872	2,872	2,872	3,303	2,610	2,610
Computer Equipment			2,593	2,356	1,855	960	1,855	1,855	880	400	300
Furniture and Office Equipment			-	3,310	4,000	1,700	1,700	1,700	1,900	-	-
Machinery and Equipment			-	456	1,500	500	500	500	800	-	-
Transport Assets			-	1,394	-	500	500	500	500	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (MDV)		5	2,593	7,867	7,855	6,612	6,707	6,707	17,363	3,010	2,910
EXPENDITURE OTHER ITEMS			5,950	4,197	6,248	6,408	6,408	6,408	6,714	7,043	7,374
Depreciation		7	3,731	2,779	3,451	4,122	4,122	4,122	4,357	4,571	4,786
Repairs and Maintenance by Asset Class		3	2,219	1,418	2,797	2,286	2,286	2,286	2,356	2,472	2,588
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			206	150	887	500	500	500	550	577	604
Housing			-	-	-	-	-	-	-	-	-
Other Assets			206	150	887	500	500	500	550	577	604
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Services			-	-	-	-	-	-	-	-	-
Licences and Rights			209	614	63	1,030	1,030	1,030	821	861	902
Intangible Assets			209	614	63	1,030	1,030	1,030	821	861	902
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	135	142	148
Machinery and Equipment			1,803	654	1,562	556	556	556	600	629	659
Transport Assets			-	-	285	200	200	200	250	262	275
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			5,950	4,197	6,248	6,408	6,408	6,408	6,714	7,043	7,374
Renewal and upgrading of Existing Assets as % of total capex			0.0%	0.0%	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprec			0.0%	0.0%	14.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			24.7%	19.5%	13.7%	11.2%	11.2%	11.2%	10.8%	14.1%	19.8%
Renewal and upgrading and R&M as a % of PPE			88.0%	18.0%	42.0%	35.0%	34.0%	34.0%	14.0%	82.0%	89.0%

Table 15– A10: Basic Service delivery measurement

DC19 Thabo Mofutsanyana - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
Household service targets	1									
<u>Water:</u>										
Electricity (at least min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									

Part 2 – Supporting documentation.

2.1 - Disclosure on implementation of the MFMA & other applicable legislation

Municipal Finance Management Act – No 56 of 2003

The MFMA became effective on 1st July 2004. The Act aims to modernise budget and financial management practices within the overall objective of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The various sections of the Act are phased in according to the designated financial management capacity of municipalities. Thabo Mofutsanyana District Municipality has been designated as a low-capacity municipality. The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing.

The MFMA and the budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

2.2 – The budget preparation process

2.2.1 – Overview

A central element of the reforms is a change to the way that municipalities prepare their budgets.

The MFMA requires a council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities (as contained in the IDP) and other finance-related policies.

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and on borrowing, investments, municipal entities and service delivery agreements, grant allocations and details of employment costs.

The budget may be funded only from reasonable estimates of revenue and cash backed surplus funds from the previous year and borrowings (the latter for capital items only).

2.2.2 – Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget related policies.

The budget preparation timetable should be prepared by senior management and tabled by the mayor for council adoption ten months before the commencement of the next budget year.

In terms of Section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

Schedule of Key Deadlines relating to the budget process (refer to the IDP)

2.2.3 – Tabling of the MTREF budget

The initial MTREF budget must be tabled by the mayor before council for review by 31 March.

Once tabled at council, the municipal manager must make public the appropriate budget documentation and submit it to both the national and the relevant provincial treasury and any other government departments as required. At this time, the local community will be invited to submit representations on what is contained in the budget.

2.2.4 – Consultation with the community and key stakeholders

When the draft budget is tabled, council must consider the views of the local community, the national and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

An extensive public participation process will be conducted as part of the IDP and Budget Road shows and will commence during April 2023. The overall objective of this road show was to ensure an authentic and inclusive public participation process for the IDP and budget. These road shows were driven by a steering committee constituted by politicians and officials from all Directorates.

A complete report regarding the feedback on the public participation process will be included in the Final IDP document.

2.3 – Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must within fourteen days after the approval of the annual budget submit to the mayor for approval a draft service delivery and budget implementation plan and draft annual performance agreements for all pertinent senior staff.

A service delivery and budget implementation plan is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The mayor must approve the draft service delivery and budget implementation plan within 28 days of the approval of the annual budget.

This plan must then be monitored by the mayor and reported on to council on a regular basis. The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

2.4 – Alignment of Annual Budget with IDP

Local priorities were identified as part of the IDP process which is directly aligned to that of national and provincial priorities.

The IDP strategic objectives and goals are set out in the IDP document

Generally, councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if council has approved the project. Expenditure incurred outside of these parameters may be unauthorised or, in some cases, irregular or fruitless and wasteful. Unauthorised expenditure must be reported and may result in criminal proceedings.

The 2023/24 MTREF has therefore been informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

Table 16 – SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue

DC19 Thabo Mofutsanyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/2022	Current Year 2022/23			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
To improve economic growth of the District	Increase of emerging farmers with pertinent skills and tools of trade			567		564	565	565	565	573	600	700
To contribute to Tourism Development and Marketing	100% Marketing and Promotion of the district tourism attraction areas			-		-	401	401	401	520	467	475
To improve economic growth of the district	SMME Assisted with the Tools of Trade Development			650		500	-	-	-	500	500	500
To promote accessibility, mobility and safe integrated road infrastructure network	100 % expenditure on the RRAMS Grant			2,548		2,458	2,573	2,573	2,573	2,583	2,689	2,820
To improve economic growth of the District	10 SMMEs transported to exhibition their products (expo Exhibition)			-	-	-	-	-	-	50	52	55
To improve the capacity of our SMMEs with products that are tourism oriented	20 SMMEs Trained			-	-	-	-	-	-	60	-	-
To promote cultural and socio economic development of our community	Number of jobs creation through the municipality's EPWP			1,586		5,048	2,573	2,573	2,573	2,583	2,689	2,820
Proper Contingency Plans for Disasters at local municipal level and district level are in place	Purchasing Disaster Equipment			-		355	-	-	-	450	-	-
To increase access by local municipalities to electricity service and promote energy saving in four local municipalities	100% Feasibility in our local municipalities on street lights which are not compatible to energy saving					4,000	5,000	8,000	8,000	4,000	-	5,000
To promote public participation of women and people with disabilities in our district	Gender and disability Meetings			452		390	304	434	434	543	300	314
To develop, coordinate and implement a coordinated and coherent Health, HIV/AIDS program in line with National and Provincial imperatives in our district	HIV/AIDS campaigns			200		227	388	523	523	653	342	358
To ensure that Proper Contingency Plans for Disasters at local municipal level and district level are in place	Disaster and fire reporting software			-		355	450	450	450	350		
Facilitate provision of sufficient bulk food supply to all municipalities	Sampling of food			265		186	186	236	236	273	286	299
Provide a variety of sport and recreation facilities for staff and communities	Participating in OR Tambo games			425	-	-	50	50	50	495	446	467
To ensure proper spatial use that is compliant with SPLUMA Act by all local municipalities	To convene 48/28 meetings by 2017/2018			-		-	-	-	-	-	-	-
To create an efficient, effective and accountable administration	Credible IDP			250		535	147	147	147	155	163	170
To create an efficient, effective and accountable administration				136,528	155,085	167,326	165,857	165,331	165,331	185,422	171,186	178,469
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	143,511	155,085	181,933	178,484	181,283	181,283	199,200	179,740	192,447

Table 17 – SA6: Reconciliation between IDP strategic objectives and budgeted capital expenditure

DC19 Thabo Mfetsenyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
To improve economic growth of the District	Increase of Capital projects	A		597	4,171	4,658						
To improve economic growth of the District	Increase of Capital projects	B		1,593								
To provide equiped workforce of Employees Equipment	Procurement of Furniture and Equipment	C				692	2,280	2,280	2,280	3,050		
To provide equiped workforce of Employees Equipment	Procurement of Computer Equipment for Municipal Officials	D				500	900	1,055	1,055	990	400	300
To provide the necessary transport arrangement for employees	Procurement of Municipal Vehicles	E				1,500	500	500	500	500	-	-
To enhance operation at the LAB	Procurement of Lab management Information System	F					262	262	262	262	-	-
to provide community assets	Construction of a breach	G								10,000	-	-
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	2,190	4,171	7,350	4,002	4,097	4,097	14,882	400	300

2.5 – Financial indicators and benchmarks the key financial indicators and ratios are expressed in the table below:

Tables 18 – SA8: Financial Indicators and benchmarks

DC19 Thabo Mofutsanyana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator		2019/20		2020/21	2021/2022		Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026		
<u>Borrowing Management</u>													
Credit Rating													
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%		
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.6%	2.0%	1.0%	0.9%	0.8%	0.8%	0.8%	0.5%	0.9%	0.8%		
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
<u>Safety of Capital</u>													
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
<u>Liquidity</u>													
Current Ratio	Current assets/current liabilities	4.7	1.0	--	0.7	0.7	0.7	0.7	2.1	1.3	1.3		
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.7	1.0	--	0.7	0.7	0.7	0.7	2.1	1.3	1.3		
Liquidity Ratio	Monetary Assets/Current Liabilities	4.4	0.9	--	0.2	0.2	0.2	0.2	1.9	1.0	1.0		
<u>Revenue Management</u>													
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.9%	0.9%	0.0%	6.6%	6.5%	6.5%	6.5%	1.5%	2.8%	2.6%		
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old												
<u>Creditors Management</u>													
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFLMA < 65%)												
Creditors to Cash and Investments		-59.3%	26.2%	139.2%	-78.2%	-115.4%	-115.4%	-115.4%	-159.7%	-47.2%	-21.5%		
<u>Other Indicators</u>													
	Total Volume Losses (\$M)												
	Total Cost of Losses (Rand '000)												
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated												
	Total Volume Losses (\$M)												
	Total Cost of Losses (Rand '000)												
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated												
Employee costs	Employee costs/(Total Revenue - capital revenue)	48.5%	51.3%	51.0%	57.4%	54.2%	54.3%	54.1%	51.4%	59.8%	59.5%		
Remuneration	Total remuneration/(Total Revenue - capital revenue)	51.6%	53.2%	50.0%	57.9%	57.3%	57.3%		56.0%	65.2%	63.7%		
Repairs & Maintenance	RSM/(Total Revenue excluding capital revenue)	1.5%	0.9%	1.5%	1.3%	1.3%	1.3%		1.1%	1.3%	1.3%		
Finance charges & Depreciation	FCDD/(Total Revenue - capital revenue)	3.3%	2.6%	1.7%	2.5%	2.4%	2.4%	2.4%	2.3%	2.7%	2.6%		
<u>IDP regulation financial viability indicators</u>													
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	10.0	6.0	11.8	7.3	7.3	7.3	7.9	11.8	7.2	8.7		
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1.1)	2.8	0.3	(2.0)	(1.4)	(1.4)	(1.4)	(0.7)	(2.7)	(4.7)		

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.6 – Overview of budget related policies

Section 17 (3) (e) of the Municipal Finance Management Act, (Act No 56 of 2003) prescribes that the Municipality must review the budget related policies annually. Herewith follows suggested changes to Council's budget related policies.

The policies have been reviewed:

- Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
- Cash Management and Investment Policy;
- Impairment of debtors Policy;
- Supply Chain Management Policy;
- Credit Policy;
- Asset Management Policy;
- Budget related policy;
- Financial Management Policy;
- Subsistence & Travel Policy (Amended);
- Human Resource Policy;
- Fleet management and replacement policy;
- Contingent Policy;
- Capital Replacement Reserve Policy (Draft)
- Petty Cash Policy (Draft)

2.7 – Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

2.7.1 – National Treasury MFMA Budget Circular No. 122 & 123

These Circulars were issued o respectively, and it provides further guidance to municipalities for the preparation of the 2023/24 budget and MTREF. The circulars were used in preparing this budget.

2.7.2 – Inflation Outlook

In terms of MFMA Circular No.123 inflation forecasts are estimated from 2023 to 2024 respectively for the years.

2.7.3 – Average salary increases

The MTREF includes the following average percentage increases for wages and salary and for councillors' allowances.

2.7.4 – Industrial relations climate, reorganisation and capacity building

The ability of the Municipality to deliver quality services is virtually entirely dependent on its staff. Failure by the Municipality to invest in its staff to ensure that the capacity and skills exist to meet the challenges being faced by TMDM will ultimately mean a failure to deliver services.

The Municipality has made the following amounts available for training over the MTREF period.

2.8 – Other Supporting documents

2.8.1 Investment Particulars by Type

Table 19– SA15: Investment Particulars by Type

DC19 Thabo Mofutsanyana - Supporting Table SA15 Investment particulars by type

2019/2020 Financial Year - Supporting Table C10 Investment portfolios by type										
Investment type	Ref	2019/20	2020/21	2021/2022	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners		1,944	1,104	31,189				7,000	11,000	14,700
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	1,944	1,104	31,189	-	-	-	7,000	11,000	14,700
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		1,944	1,104	31,189	-	-	-	7,000	11,000	14,700

DC19 Thabo Mofutsanyana - Supporting Table SA15 Investment particulars by type

Investment type										
Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners	1,944	1,104	31,189				7,000	11,000	14,700	
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	1,944	1,104	31,189	-	-	-	7,000	11,000	14,700
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	
Consolidated total:		1,944	1,104	31,189	-	-	-	7,000	11,000	14,700

2.8.2 Borrowings

Table 20 – SA17: Borrowing

DC19 Thabo Mofutsanyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/2022	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Annully and Bullet Loans										
Long-Term Loans (non-annully)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annully and Bullet Loans										
Long-Term Loans (non-annully)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annully/reducing balance)										
Long-Term Loans (non-annully)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annully/reducing balance)										
Long-Term Loans (non-annully)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

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2.8.3 Grants and subsidies

Table 21– SA18: Transfers and grants receipt

DC19 Thabo Mofutsanyana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		129,822	133,463	152,672	149,904	148,888	148,888	148,882	147,223	153,053
Local Government Equitable Share		115,593	121,089	126,106	130,459	130,459	130,459	135,615	142,224	142,833
RSC Levy Replacement										
Finance Management		1,785	2,000	2,300	2,300	2,300	2,300	2,300	2,300	2,400
Municipal Systems Improvement			300	4,260	4,216					
EPWP Incentive		1,696	2,648	5,548	5,356	5,356	5,356	3,584		
Energy Efficiency and Demand Management		8,000	5,000	12,000	5,000	8,000	8,000	4,000		5,000
Rural Roads Management System Grant		2,548	2,426	2,458	2,573	2,573	2,573	2,583	2,689	2,820
Provincial Government:										
Other										
District Municipality:										
District Municipality										
Other grant providers:										
Cogta										
Total Operating Transfers and Grants	5	129,822	133,463	152,672	149,904	148,888	148,888	148,882	147,223	153,053
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)										
Public Transport and Systems										
Rural Transport Services and Infrastructure										
Regional Bulk Infrastructure										
Neighbourhood Development Partnership										
Other capital transfers/grants (insert desc)										
Provincial Government:										
Provincial Government										
District Municipality:										
District Municipality										
Other grant providers:										
Cogta(LAB)										
Total Capital Transfers and Grants	5									
TOTAL RECEIPTS OF TRANSFERS & GRANTS		129,822	133,463	152,672	149,904	148,888	148,888	148,882	147,223	153,053

Table 22- SA19: Expenditure on transfers and grants

DC19 Thabo Mofutsanyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		120,208	129,622	133,463	144,672	152,672	152,672	149,904	148,159	149,867
Local Government Equitable Share		107,303	115,593	121,089	126,106	126,106	126,106	130,459	135,676	141,290
RSC Levy Replacement										
Finance Management		1,320	1,785	2,000	2,300	2,300	2,300	2,300	2,300	2,300
Municipal Systems Improvement				300	4,260	4,260	4,260	4,216	3,600	3,600
EPWP Incentive		1,180	1,696	2,648	5,548	5,548	5,548	5,356	-	-
Energy Efficiency and Demand Management		8,000	8,000	5,000	4,000	12,000	12,000	5,000	4,000	-
Rural Roads Management System Grant		2,405	2,548	2,426	2,458	2,458	2,458	2,573	2,583	2,677
Provincial Government:		-	-	-	-	-	-	-	-	-
Other										
District Municipality:		-	-	-	-	-	-	-	-	-
District Municipality										
Other grant providers:		-	-	-	-	5,000	5,000	-	-	-
Other grant providers:						5,000	5,000		-	-
Total operating expenditure of Transfers and Grants:		120,208	129,622	133,463	144,672	157,672	157,672	149,904	148,159	149,867
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)										
Public Transport and Systems										
Rural Transport Services and Infrastructure										
Regional Bulk Infrastructure										
Neighbourhood Development Partnership										
Other capital transfers/grants (insert desc)										
Provincial Government:		-	-	-	-	-	-	-	-	-
Provincial Government										
District Municipality:		-	-	-	-	-	-	-	-	-
District Municipality										
Other grant providers:		-	-	-	-	-	-	-	-	-
Cogta(LAB)										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		120,208	129,622	133,463	144,672	157,672	157,672	149,904	148,159	149,867

Table 23 – SA20: Reconciliation of transfers, grants receipts and unspent funds

DC19 Thabo Mofutsanyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2018/20	2020/21	2021/2022	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		120,294	128,846	133,463	144,672	157,672	157,672	140,904	140,150	140,867
Conditions met - transferred to revenue		120,294	128,846	133,463	144,672	157,672	157,672	140,904	140,150	140,867
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		120,294	128,846	133,463	144,672	157,672	157,672	140,904	140,150	140,867
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		120,294	128,846	133,463	144,672	157,672	157,672	140,904	140,150	140,867
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2.8.4 Councillors and employee benefits

Table 24-SA 22 Supporting Salary Councillors and Staff Benefits

DC19 Thabo Mofutsanyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers and Other)										
Basic Salaries and Wages	1	6,383	7,019	7,642	7,940	6,544	6,544	6,136	6,437	6,740
Pension and UIF Contributions		384	488	451	440	440	440	—	—	—
Medical Aid Contributions		403	413	417	438	438	438	91	95	99
Motor Vehicle Allowance		2,055	2,211	2,397	2,491	2,055	2,055	2,028	2,127	2,227
Cellphone Allowance		836	799	799	798	755	755	530	556	583
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		508	542	396	412	412	412	412	432	452
Sub Total - Councillors	4	10,579	11,472	12,102	12,628	10,652	10,652	9,197	9,647	10,191
% Increase			8.5%	5.5%	3.5%	(15.8%)	—	(13.7%)	4.9%	4.7%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	3,516	3,965	3,954	4,496	4,496	4,496	4,701	4,604	3,871
Pension and UIF Contributions		119	119	119	125	125	125	—	—	—
Medical Aid Contributions		101	105	80	52	52	52	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		320	687	682	834	834	834	884	928	971
Motor Vehicle Allowance	3	—	770	770	1,040	1,040	1,040	1,429	1,040	1,040
Cellphone Allowance	3	—	47	47	126	126	126	126	126	126
Housing Allowances	3	60	60	60	60	60	60	60	60	60
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	3	—	—	—	—	—	—	—	—	—
Long service awards	3	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	4	4,117	5,662	5,611	6,733	6,733	6,733	7,299	6,947	5,669
% Increase			37.3%	(0.7%)	28.6%	—	—	6.9%	(4.9%)	(11.4%)
Other Municipal Staff										
Basic Salaries and Wages		39,726	44,963	48,096	57,374	58,075	58,075	64,207	67,560	71,751
Pension and UIF Contributions		8,241	8,311	7,370	7,786	8,016	8,016	9,847	10,880	11,077
Medical Aid Contributions		3,918	4,272	5,240	5,171	5,281	5,281	4,778	5,075	5,313
Overtime		233	573	353	310	160	160	74	77	81
Performance Bonus		—	—	682	834	834	834	—	—	—
Motor Vehicle Allowance	3	5,667	5,265	8,483	9,835	9,793	9,793	12,146	13,201	13,870
Cellphone Allowance	3	461	445	424	523	906	906	983	1,037	1,091
Housing Allowances	3	237	274	302	329	318	318	323	362	361
Other benefits and allowances	3	1,478	2,000	888	1,199	1,199	1,199	1,522	1,097	1,672
Payments in lieu of leave	3	657	34	36	324	1,581	1,581	643	674	706
Long service awards	3	809	600	442	451	390	390	504	529	554
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff	4	55,427	65,447	73,215	84,148	88,665	88,665	95,128	100,671	106,475
% Increase			18.1%	11.9%	14.9%	2.9%	—	5.9%	5.8%	5.8%
Total Parent Municipality		74,113	82,571	95,928	103,411	103,939	103,939	111,822	117,185	122,643
% Increase			11.4%	16.1%	13.7%	0.5%	—	7.3%	5.1%	4.7%
Board Members of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Board Fees	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	3	—	—	—	—	—	—	—	—	—
Long service awards	3	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	4	—	—	—	—	—	—	—	—	—
% Increase			—	—	—	—	—	—	—	—
Senior Managers of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	3	—	—	—	—	—	—	—	—	—
Long service awards	3	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	4	—	—	—	—	—	—	—	—	—
% Increase			—	—	—	—	—	—	—	—
Other Staff of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	3	—	—	—	—	—	—	—	—	—
Long service awards	3	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	4	—	—	—	—	—	—	—	—	—
% Increase			—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS	4	74,113	82,571	95,928	103,411	103,939	103,939	111,822	117,185	122,643
% Increase			11.4%	16.1%	13.7%	0.5%	—	7.3%	5.1%	4.7%
TOTAL MANAGERS AND STAFF	5,7	83,643	71,899	76,826	86,882	93,289	93,289	102,325	107,018	112,643

Table 25 – SA23: Salaries, allowances and benefits (political office bearers/councillors' and senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		494,916	-	237,087			732,003
Chief Whip			306,335		102,107			408,442
Executive Mayor			727,779	-	310,867			1,038,646
Deputy Executive Mayor								
Executive Committee								-
Total for all other councillors			4,613,087	-	1,998,611			6,611,698
Total Councillors	8	--	6,142,117	-	2,648,672			8,790,789
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,114,443		365,217	207,152		1,686,812
Chief Finance Officer			911,522	-	297,457	169,257		1,378,236
Corporate Services: Executive Manager			911,522		297,457	169,257		1,378,236
Director :Technical			911,522		297,457	169,257		1,378,236
Community Services: Executive Manager			851,522		357,457	169,257		1,378,236
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	--	4,706,531	-	1,615,045	884,181		7,199,757
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	--	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR AND EXECUTIVE REMUNERATION	10	--	10,842,648	-	4,263,717	884,181		15,990,545

2.8.5 Monthly targets for revenue, expenditure and cash flow

Table 26– SA25: Budgeted monthly revenue and expenditure by revenue source and expenditure type

DC19 Thabo Mofutsanyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue By Source																
Property rates													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse revenue													-	-	-	-
Rental of facilities and equipment													-	-	-	-
Interest earned - external investments		171	171	171	171	171	171	171	171	171	171	171	2,252	4,131	4,334	4,538
Interest earned - outstanding debts													-	-	-	-
Dividends received													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits													-	-	-	-
Agency services													-	-	-	-
Transfers and subsidies		42,000	4,500	3,000	2,500	3,000	47,000	2,000	5,600	31,000	3,304	4,000	178	148,082	147,223	153,053
Other revenue		300	10,000	816		600							35,280	46,996	28,183	34,966
Gains													-	-	-	-
Total Revenue (excluding capital transfers and contributions)		42,471	14,671	3,817	2,671	3,771	47,171	2,171	5,771	31,171	3,475	4,171	37,710	193,208	179,740	192,447
Expenditure By Type																
Employee related costs		7,887	7,887	7,887	7,887	7,887	7,887	7,887	7,887	7,887	7,887	7,887	15,458	102,325	107,518	112,540
Remuneration of councillors		728	728	728	728	728	728	728	728	728	728	728	1,194	9,197	9,647	10,101
Debt impairment													-	-	-	-
Depreciation & asset impairment		344	344	344	344	344	344	344	344	344	344	344	573	4,357	4,571	4,786
Finance charges													289	289	283	295
Bulk purchases - electricity													-	-	-	-
Inventory consumed													-	-	-	-
Contracted services		600		1,200			2,300	6,000	600	2,500		750	570	14,720	7,259	12,521
Transfers and subsidies													-	-	-	-
Other expenditure		3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	15,028	53,538	50,082	51,901
Losses													-	-	-	-
Total Expenditure		13,270	12,470	13,670	12,470	12,470	14,770	18,470	13,070	14,970	12,470	13,220	33,083	184,407	179,340	182,147
Surplus/(Deficit)		29,201	2,201	(9,853)	(9,799)	(8,699)	32,401	(16,299)	(7,299)	16,201	(8,995)	(9,049)	4,617	14,802	400	300
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-	-	-	-
Transfers and subsidies - capital (in-kind - all)													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		29,201	2,201	(9,853)	(9,799)	(8,699)	32,401	(16,299)	(7,299)	16,201	(8,995)	(9,049)	4,617	14,802	400	300
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	29,201	2,201	(9,853)	(9,799)	(8,699)	32,401	(16,299)	(7,299)	16,201	(8,995)	(9,049)	4,617	14,802	400	300

Table 27– SA26: Budgeted monthly revenue and expenditure by municipal vote

DC19 Thabo Mofutsanyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 1 2024/25	Budget Year 2 2025/26
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	5,781	56,029	53,816	56,230
Vote 2 - Finance and Administration		4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	10,867	80,884	61,779	64,362
Vote 3 - Community and Social Services		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	11,472	38,148	38,947	40,528
Vote 4 - Sport and Recreation		2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	(7,351)	-	-	-
Vote 5 - Health													7,552	7,552	6,133	6,421
Vote 6 - Planning and Development													35,586	35,586	18,573	24,360
Vote 7 - Road Transport													-	-	-	-
Vote 8 - (NAME OF VOTE 8)													-	-	-	-
Vote 9 - (NAME OF VOTE 9)													-	-	-	-
Vote 10 - (NAME OF VOTE 10)													-	-	-	-
Vote 11 - (NAME OF VOTE 11)													-	-	-	-
Vote 12 - (NAME OF VOTE 12)													-	-	-	-
Vote 13 - (NAME OF VOTE 13)													-	-	-	-
Vote 14 - (NAME OF VOTE 14)													-	-	-	-
Vote 15 - (NAME OF VOTE 15)													-	-	-	-
Total Revenue by Vote		14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	43,316	189,208	178,248	191,832
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	5,773	55,229	53,416	55,830
Vote 2 - Finance and Administration		4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	10,168	58,074	61,779	64,362
Vote 3 - Community and Social Services		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	10,672	38,348	38,947	40,528
Vote 4 - Sport and Recreation		2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	(7,544)	-	-	-
Vote 5 - Health													7,160	7,160	6,133	6,421
Vote 6 - Planning and Development													25,586	25,586	18,573	24,360
Vote 7 - Road Transport													-	-	-	-
Vote 8 - (NAME OF VOTE 8)													-	-	-	-
Vote 9 - (NAME OF VOTE 9)													-	-	-	-
Vote 10 - (NAME OF VOTE 10)													-	-	-	-
Vote 11 - (NAME OF VOTE 11)													-	-	-	-
Vote 12 - (NAME OF VOTE 12)													-	-	-	-
Vote 13 - (NAME OF VOTE 13)													-	-	-	-
Vote 14 - (NAME OF VOTE 14)													-	-	-	-
Vote 15 - (NAME OF VOTE 15)													-	-	-	-
Total Expenditure by Vote		13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	31,825	184,408	178,248	191,832
Surplus(Deficit) before assoc.																
		301	301	301	301	301	301	301	301	301	301	301	11,491	14,802	400	300
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus(Deficit)	1	301	301	301	301	301	301	301	301	301	301	301	11,491	14,802	400	300

Table 28 – SA27: Budgeted monthly revenue and expenditure by standard classification

DC19 Thabo Mofutsanyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
R thousand																
Revenue - Functional																
Governance and administration		9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	16,648	116,913	115,595	120,592
Executive and council		4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	5,781	56,029	53,816	56,230
Finance and administration		4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	10,867	60,884	61,779	64,362
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	18,749	46,700	45,081	46,950
Community and social services		2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	11,197	38,148	38,947	40,528
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	7,552	7,552	6,133	6,421
Economic and environmental services		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	7,920	35,596	18,573	24,390
Planning and development		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	7,920	35,596	18,573	24,390
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	43,916	199,208	179,249	191,832
Expenditure - Functional																
Governance and administration		8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	15,942	113,303	115,195	120,282
Executive and council		4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	5,773	55,229	53,416	55,930
Finance and administration		4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	10,169	58,074	61,779	64,362
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	17,944	45,508	45,081	46,950
Community and social services		2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	10,804	38,348	38,947	40,528
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	7,160	7,160	6,133	6,421
Economic and environmental services		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	(2,090)	25,596	18,573	24,390
Planning and development		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	(2,090)	25,596	18,573	24,390
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	31,825	184,406	178,848	191,832
Surplus/(Deficit) before assoc.		301	301	301	301	301	301	301	301	301	301	301	11,491	14,802	400	300
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	301	301	301	301	301	301	301	301	301	301	301	11,491	14,802	400	300

Table 29– SA28: Budgeted monthly capital expenditure (municipal vote)

DC19 Thabo Mofutsanyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
Multi-year expenditure to be appropriated	1													-	-	-
Vote 1 - Executive and Council														-	-	-
Vote 2 - Finance and Administration														-	-	-
Vote 3 - Community and Social Services														-	-	-
Vote 4 - Sport and Recreation														-	-	-
Vote 5 - Health														-	-	-
Vote 6 - Planning and Development														-	-	-
Vote 7 - Road Transport														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		300				70		65			150		215	800	400	300
Vote 2 - Finance and Administration		600		78		50	59	400		740			663	2,810	-	-
Vote 3 - Community and Social Services													800	800	-	-
Vote 4 - Sport and Recreation													-	-	-	-
Vote 5 - Health													302	302	-	-
Vote 6 - Planning and Development							10,000						-	10,000	-	-
Vote 7 - Road Transport													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	900	-	78	-	120	10,059	465	-	740	150	-	2,280	14,802	400	300
Total Capital Expenditure	2	900	-	78	-	120	10,059	465	-	740	150	-	2,280	14,802	400	300

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Table 30– SA29: Budgeted monthly capital expenditure (standard classification)

DC19 Thabo Mofutsanyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
Capital Expenditure - Functional	1															
Governance and administration		390	-	528	60	102	500	110	500	-	-	-	1,420	3,610	400	300
Executive and council		40		78		102			500				80	800	400	300
Finance and administration		350		450	60		500	110					1,340	2,810	-	-
Internal audit													-	-	-	-
Community and public safety		-	-	450	-	-	-	-	-	-	-	-	742	1,182	-	-
Community and social services				450									350	800	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													332	332	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	-
Planning and development													10,000	10,000	-	-
Road transport													-	-	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Capital Expenditure - Functional	2	390	-	978	60	102	500	110	500	-	-	-	12,182	14,802	400	300
Funded by:																
National Government													-	-	-	-
Provincial Government													-	-	-	-
District Municipality transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing													-	-	-	-
Internally generated funds													14,802	14,802	400	300
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	14,802	14,802	400	300

Table 31 – SA30: Budgeted monthly cash flow

DC19 Thabo Mofutsanyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	83	83	83	83	83	83	83	83	83	83	83	83	888	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	171	171	171	171	171	171	171	171	171	171	171	171	2,252	4,131	4,334
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	13	13	13	13	13	13	13	13	13	13	13	13	(138)	-	-
Transfers and Subsidies - Operational	12,278	12,278	12,278	12,278	12,278	12,278	12,278	12,278	12,278	12,278	12,278	12,278	13,050	148,082	147,223
Other revenue	1	1	1	1	1	1	1	1	1	1	1	1	104	510	811
Cash Receipts by Source	12,524	12,524	12,524	12,524	12,524	12,524	12,524	12,524	12,524	12,524	12,524	12,524	14,559	152,323	152,067
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	214	214	214	214	214	214	214	214	214	214	214	214	2,359	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Nonprofit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in noncurrent receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in noncurrent investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	12,738	12,738	12,738	12,738	12,738	12,738	12,738	12,738	12,738	12,738	12,738	12,738	12,200	152,323	152,067
Cash Payments by Type															
Employee related costs	7,784	7,784	7,784	7,784	7,784	7,784	7,784	7,784	7,784	7,784	7,784	7,784	18,705	102,325	107,518
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	9,187	9,187	9,547
Finance charges	21	21	21	21	21	21	21	21	21	21	21	21	35	259	283
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	12	12	12	12	12	12	12	12	12	12	12	12	(131)	-	-
Contracted services	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	2,888	14,720	7,258
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	80,119	80,119	80,119	80,119	80,119	80,119	80,119	80,119	80,119	80,119	80,119	80,119	827,773	53,539	52,082
Cash Payments by Type	88,535	88,535	88,535	88,535	88,535	88,535	88,535	88,535	88,535	88,535	88,535	88,535	884,804	188,089	174,769
Other Cash Flows/Payments by Type															
Capital assets	100	100	100	100	100	100	100	100	100	100	100	100	13,610	14,802	400
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	88,640	88,640	88,640	88,640	88,640	88,640	88,640	88,640	88,640	88,640	88,640	88,640	(76,224)	194,892	175,169
NET INCREASE(DECREASE) IN CASH HELD	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	(6,302)	883,624	(42,569)	(23,102)
Cash/cash equivalents at the month/year begin:	31,459	(43,435)	(120,341)	(187,248)	(274,153)	(351,055)	(427,363)	(504,665)	(581,770)	(658,974)	(735,578)	(812,484)	812,484	31,459	(6,000)
Cash/cash equivalents at the month/year end:	(43,435)	(120,341)	(187,248)	(274,153)	(351,055)	(427,363)	(504,665)	(581,770)	(658,974)	(735,578)	(812,484)	(883,624)	883,624	812,484	(6,000)

2.8.6 External mechanisms

Table 32– SA32: List of external mechanisms

DC19 Thabo Mofutsanyana - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

2.8.7 Contracts having future budgetary implications

Table 33 – SA33: Contracts having future budgetary implications

DC19 Thabo Mofutsanyana - Supporting Table SA33 Contracts having future budgetary implications

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

2.8.8 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme

Table 34 – SA34a: Capital Expenditure on new assets by asset class

DC19 Thabo Mofutsanyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Community Assets										
Sport and Recreation Facilities										
Heritage assets										
Investment properties										
Revenue Generating										
Non-revenue Generating										
Other assets										
Operational Buildings										
Housing										
Biological or Cultivated Assets										
Intangible Assets										
Licences and Rights				355	2,872	2,872	2,872	3,083	2,810	2,610
Computer Software and Applications				355	2,872	2,872	2,872	3,083	2,810	2,610
Computer Equipment		1,000	320	1,070	960	1,055	1,055	860	400	300
Computer Equipment		1,000	320	1,070	960	1,055	1,055	860	400	300
Furniture and Office Equipment		250	2,251	5,355	1,780	1,780	1,780	2,600		
Furniture and Office Equipment		250	2,251	5,355	1,780	1,780	1,780	2,600		
Machinery and Equipment		400	1,600	500	500	500	500	800		
Machinery and Equipment		400	1,600	500	500	500	500	800		
Transport Assets		540		1,500	500	500	500	500		
Transport Assets		540		1,500	500	500	500	500		
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	2,190	4,171	8,785	6,612	6,787	6,787	7,843	3,610	2,910

Table 34 – SA34b: Capital Expenditure – renewal of assets by asset class

DC19 Thabo Mofutsanyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Community Assets										
Community Facilities										
Sport and Recreation Facilities										
Heritage assets										
Investment properties										
Revenue Generating										
Non-revenue Generating										
Other assets										
Operational Buildings										
Housing										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Computer Equipment				500						
Computer Equipment				500						
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1			500						
Renewal of Existing Assets as % of total capex		0.0%	0.0%	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of depreciation		0.0%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 36 – SA34d: Depreciation by asset class

DC19 Thabo Mofutsanyana - Supporting Table SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		575	912	-	550	550	550	579	608	636
Sevkudes		-	-	-	-	-	-	-	-	-
Licences and Rights		575	912	-	550	550	550	579	608	636
Computer Equipment		1	16	544	1,016	1,016	1,016	1,070	1,123	1,175
Computer Equipment		1	16	544	1,016	1,016	1,016	1,070	1,123	1,175
Furniture and Office Equipment		636	386	849	398	398	398	433	454	476
Furniture and Office Equipment		636	386	849	398	398	398	433	454	476
Machinery and Equipment		2,159	1,433	165	173	173	173	186	195	204
Machinery and Equipment		2,159	1,433	165	173	173	173	186	195	204
Transport Assets		359	33	1,893	1,984	1,984	1,984	2,089	2,182	2,295
Transport Assets		359	33	1,893	1,984	1,984	1,984	2,089	2,182	2,295
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	3,731	2,779	3,451	4,122	4,122	4,122	4,357	4,571	4,786

2.8.10 Supporting detail to A4 (Budgeted Financial Performance) and A6 (Budgeted Financial Position)

Table 37 – SA1: Supporting detail to Statement of Financial Performance

DC19 Thabo Mofutsanyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/2026
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFRA)											
Net Property Rates											
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basic Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue											
Service charges - water revenue	6										
Total Service charges - water revenue											
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue											
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue											
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basic Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue											
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basic Services (removed once a week to indigent households)											
Net Service charges - refuse revenue											
Other Revenue by source											
Fuel Levy		11,736	10,543	22,285	26,540	28,671	28,671	28,671	36,648	27,692	34,342
Other Revenue		11,736	10,543	22,285	26,540	28,671	28,671	28,671	36,648	27,692	34,342
Total 'Other' Revenue	1	11,736	10,543	22,285	26,540	28,671	28,671	28,671	36,648	27,692	34,342
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		46,727	54,006	59,112	70,472	65,949	65,949	65,949	68,875	72,220	75,586
Pension and UIF Contributions		7,030	7,491	8,300	9,342	9,305	9,305	9,305	10,010	10,646	11,146
Medical Aid Contributions		4,377	5,135	5,340	5,787	5,537	5,537	5,537	4,939	5,244	5,400
Overtime		573	492	74	74	74	74	74	74	77	81
Performance Bonus		667	682	4,956	672	672	672	672	884	928	971
Motor Vehicle Allowance		6,035	8,734	10,089	11,965	11,295	11,295	11,295	13,007	13,644	14,265
Cellphone Allowance		492	492	509	1,089	989	989	989	1,057	1,109	1,160
Housing Allowances		253	399	369	395	422	422	422	407	427	447
Other benefits and allowances		2,030	1,477	1,596	1,737	1,946	1,946	1,946	1,809	1,899	1,987
Payments in lieu of leave		46	238	1,591	610	1,505	1,505	1,505	640	674	705
Long service awards		809	442	360	315	479	479	479	504	529	554
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—	—
Less: Employees costs capitalised to PPE	sub-total	71,088	79,576	92,688	102,438	98,132	98,132	98,132	102,208	107,395	112,414
Total Employee related costs	1	71,088	79,576	92,688	102,438	98,132	98,132	98,132	102,208	107,395	112,414
Depreciation & asset impairment	1										
Depreciation of Property, Plant & Equipment		4,459	3,155	1,967	4,122	4,122	4,122	4,122	4,357	4,571	4,786
Lease amortisation		—	575	912	—	—	—	—	—	—	—
Capital asset impairment		—	—	—	—	—	—	—	—	—	—
Total Depreciation & asset impairment	1	4,459	3,731	2,779	4,122	4,122	4,122	4,122	4,357	4,571	4,786
Bulk purchases - electricity	1										
Electricity bulk purchases		—	—	—	—	—	—	—	—	—	—
Total bulk purchases	1	—	—	—	—	—	—	—	—	—	—
Transfers and grants	1										
Cash transfers and grants		—	—	—	1,100	—	—	—	—	—	—
Non-cash transfers and grants		—	—	23,911	—	—	—	—	—	—	—
Total transfers and grants	1	—	—	23,911	1,100	—	—	—	—	—	—
Contracted services											
Outsourced Services		—	—	3,050	—	—	—	—	—	—	—
Consultants and Professional Services		6,926	11,141	2,370	2,970	2,970	2,970	2,970	4,553	4,560	4,701
Contractors		2,548	6,431	12,925	15,925	15,925	15,925	15,925	10,167	2,699	7,620
Total contracted services		—	9,474	20,621	15,299	18,899	18,899	18,899	14,729	7,259	12,321
Other Expenditure By Type											
Collection costs		—	—	—	3,540	3,540	3,540	3,540	1,711	1,795	1,795
Contributions to 'other' provisions		—	—	—	—	—	—	—	—	—	—
Audit fees		37,341	3,500	3,147	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Other Expenditure		—	40,600	43,599	34,673	39,031	39,031	39,031	47,347	43,999	46,600
Total 'Other' Expenditure	1	37,341	53,320	46,745	42,120	46,478	46,478	46,478	52,857	49,694	51,815
by Expenditure Item	8										
Employee related costs		—	—	—	—	—	—	—	—	—	—
Inventory Consumed (Project Maintenance)		—	—	2,797	2,266	2,266	2,266	2,266	2,366	2,472	2,599
Contracted Services		—	—	—	—	—	—	—	—	—	—
Other Expenditure		2,219	1,418	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	9	2,219	1,418	2,797	2,266	2,266	2,266	2,266	2,366	2,472	2,599
Inventory Consumed											
Inventory Consumed - Water		—	—	—	—	—	—	—	—	—	—
Inventory Consumed - Other		—	—	—	—	—	—	—	—	—	—
Total Inventory Consumed & Other Material		—	—	—	—	—	—	—	—	—	—

Table 38 – SA3: Supporting detail to Statement of Financial Position

DC19 Thabo Molekane - Supporting Table SA3 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - Community and Social Services	Vote 4 - Sport and Recreation	Vote 5 - Health	Vote 6 - Planning and Development	Vote 7 - Road Transport	Vote 8 - Road OF VOTE 8	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Rentals of facilities and equipment																	-
Interest earned - external investments			2,050														2,050
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines, penalties and forfeits																	-
Licences and permits																	-
Agency services																	-
Other revenue			23,246														23,246
Transfers and subsidies		4,216	132,759	-			12,829										140,804
Gains																	-
Total Revenue (excluding capital transfers and contributions)		4,216	138,654	-	-	-	12,829	-	-	-	-	-	-	-	-	-	175,199
Expenditure By Type																	
Employee related costs		30,833	28,377	24,828	-		19,803										103,841
Remuneration of councillors		9,110															9,110
Debt impairment																	-
Depreciation & asset impairment		2,105	1,588	304	-		55										4,052
Finance charges																	-
BA purchases - electricity																	-
Inventory consumed																	-
Contracted services																	-
Transfers and subsidies																	-
Other expenditure		16,771	19,071	1,574	-		18,178										55,694
Losses																	-
Total Expenditure		56,719	57,036	26,706	-	-	38,046	-	-	-	-	-	-	-	-	-	149,507
Surplus/(Deficit)		(54,124)	168,118	(26,706)	-	-	(25,217)	-	-	-	-	-	-	-	-	-	25,692
Transfers and subsidies - capital (monetary allocations)																	-
(National / Provincial and District)																	-
Transfers and subsidies - capital (monetary allocations)																	-
(National / Provincial Departmental Agencies,																	-
Households, Non-profit Institutions, Private Enterprises,																	-
Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		(54,124)	168,118	(26,706)	-	-	(25,217)	-	-	-	-	-	-	-	-	-	25,692

Table 39 – SA38: Consolidated detailed operational projects

DCM Thabo Bhekecampus – Supporting Table SA38 Consolidated detailed operational projects

Function	Project Description	Project Number	Type	WFS Service Category	LDF	Core Strategic Objectives	Asset Class	Asset Sub-Class	West London	GFL/Lancashire	GFL/Lancashire	Policy outcomes		2022/23 Medium Term Revenue & Expenditure Framework					
												Available Outcome 2022/23	Current Year 2022/23 Full Year Forecast	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25			
Parent municipality: List of operational projects property function																			
Mayor of London	Trade development													300	326	342	357		
	Public Participation													230	400	400	400		
														-					
	CRIME Development													500	300	600	600		
	Gender and disabilities																		
	HV and Air Programmes													227	307	307	307		
	Road Safety Education													-	114	114	121		
	Road Community Support													554	555	571	400		
	Sampling of food and water													100	100	94	200		
	Spinal Development Programme													-		-	-		
Road assets Management System													1,400	1,510	1,200	1,517			
EWPP														1,040	1,040	-	-		
Forestry Remediation														1,400	1,200	1,000	1,000		
Energy Efficiency														400	400	400			
Parent Operational expenditure													2,600	15,112	19,115	18,271	19,000		
Entity: List of operational projects property City																			
Entity A																			
Water project A																			
Entity B																			
Electricity project B																			
Entity Operational expenditure													-	-	-	-	-		
Total Operational expenditure													2,600	15,112	19,115	18,271	19,000		

2.9 Municipal Manager's Quality Certificate

I....., Municipal Manager of
..... (name of Municipality), hereby certify that the
2023/2024, 2024/2025 and the 2025/2026 MTREF budget and the supporting documentation have
been prepared in accordance with the Municipal Finance Management Act and regulations made under
the Act, and that the 2023/2024, 2024/2025 and the 2025/2026 MTREF Budget and supporting
documents are consistent with the Integrated Development Plan of the Municipality.

Print Full Name: _____, Municipal Manager of

.....

(Name and demarcation code of the municipality)