



# **MTREF BUDGET 2023/2024**

**30 MARCH 2023**

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### GLOSSARY

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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 March 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 March 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 March 2023.

#### **DRAFT RESOLUTIONS (To be approved in 31 March 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(Draft)

(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 2021/22 Mid-year Review and Adjustments Budget

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

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

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 Year	2022/23	2023/24	2024/25	2025/26
	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**

<b>AGGREGATE TOTAL</b>				
<b>DETAILS</b>	<b>ADJUSTMENT BUDGET 2022/23</b>	<b>BUDGET 2023/24</b>	<b>BUDGET 2024/25</b>	<b>BUDGET 2025/26</b>
Total Revenue	181,282,856	188,861,119	179,248,726	191,932,417
Total Operating Expenditure	177,185,857	183,709,119	178,848,726	191,632,417
Surplus/(Deficit) before Capital Expenditure	4,097,000	5,152,000	400,000	300,000
Total Capital Expenditure	4,097,000	5,152,000	400,000	300,000
<b>Surplus/(Deficit)</b>	-	-	-	-

## 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**

<b>SUMMARY OF INCOME BY SOURCE 2023/24</b>				
<b>DETAILS</b>	<b>ADJUSTMENT</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>BUDGET</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>2022/23</b>				
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	5,152,000	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	18,452,236	16,111,520	22,259,543
<b>TOTAL INCOME</b>	<b>181,282,857</b>	<b>188,861,119</b>	<b>179,248,726</b>	<b>191,932,417</b>

The operating revenue increases from R181,282,857 to R188,861,119

The 0,41% 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 R1,055,000; from R4,097,000 – 2022/23 to R5,152,000 -2023/2024.
- Increase in cash backed accumulated funds of R9,810,550; from R8,641,686– 2022/23 to R18,452,236 – 2023/2024

**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
<b>Total Operating Grants &amp; Subsidies (DORA)</b>	<b>148,082,000</b>	<b>147,223,000</b>	<b>153,053,000</b>

- 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**

<b>EXPENDITURE ALLOCATION BY CATEGORY 2023/24</b>				
<b>Description</b>	<b>ADJUSTMENT BUDGET 2022/23</b>	<b>Proposed Budget 2023/2024</b>	<b>Proposed Budget 2024/2025</b>	<b>Proposed Budget 2025/2026</b>
Employee Related Costs	98,132,217	102,208,217	107,395,225	112,414,037
Remuneration of Councilors	9,344,542	9,196,504	9,647,133	10,100,548
Depreciation	4,121,792	4,357,498	4,571,015	4,785,853
Repairs and Maintenance	2,487,824	2,769,080	2,967,145	3,079,018
Conditional Grants	18,229,000	12,467,000	4,999,000	10,220,000
Services In-Kind	5,521,366	5,813,998	6,098,884	6,385,532
General Expenditure	39,349,116	46,896,822	43,170,324	44,647,430
<b>TOTAL</b>	<b>177,185,857</b>	<b>183,709,119</b>	<b>178,848,726</b>	<b>191,632,417</b>

The operating expenditure has increased from R177,185 million (Adjustment Budget 2022/23) to R183,709 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 R5,152,000 (2023/24). The decrease of 25% is due to limited 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	0	0
Furniture and Office Equipment	1,250,000	0	0
FURNITURE AND EQUIPMENT: RECORDING DEVICE	500,000	0	0
FURNITURE AND EQUIPMENT: TELEPHONE SYSTEMS	500,000	0	0
Computers	860,000	400,000	300,000
Plant & Equipment	800,000	0	0
Vehicles (Acquisition)	500,000	0	0
Management Information System (LAB)	392,000	0	0
<b>TOTAL</b>	<b>5,152,000</b>	<b>400,000</b>	<b>300,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousands</b>										
<b>Financial Performance</b>										
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	11,736	10,543	22,285	26,540	28,671	28,671	28,671	36,648	27,692	34,342
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>143,511</b>	<b>155,085</b>	<b>181,933</b>	<b>178,494</b>	<b>181,283</b>	<b>181,283</b>	<b>181,283</b>	<b>188,861</b>	<b>179,249</b>	<b>191,932</b>
Employee costs	71,099	79,576	92,698	102,439	98,132	98,132	98,132	102,208	107,395	112,414
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	67,366	57,419	65,377	65,377	65,377	67,678	56,953	64,036
<b>Total Expenditure</b>	<b>124,597</b>	<b>158,441</b>	<b>197,656</b>	<b>174,447</b>	<b>177,232</b>	<b>177,232</b>	<b>177,232</b>	<b>183,709</b>	<b>178,849</b>	<b>191,632</b>
<b>Surplus/(Deficit)</b>	<b>18,915</b>	<b>(3,357)</b>	<b>(15,723)</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
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 Corporators, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>18,915</b>	<b>(3,357)</b>	<b>-</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>18,915</b>	<b>(3,357)</b>	<b>-</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>2,190</b>	<b>4,171</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
Transfers recognised - capital	-	4,171	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,190	-	7,350	4,002	4,097	4,097	4,097	5,152	400	300
<b>Total sources of capital funds</b>	<b>2,190</b>	<b>4,171</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
<b>Financial position</b>										
Total current assets	28,781	7,753	-	16,319	16,319	16,319	16,319	27,801	24,095	21,882
Total non current assets	8,996	8,695	21,134	20,900	20,900	20,900	20,900	22,299	18,008	13,422
Total current liabilities	6,168	7,424	5,525	21,968	21,968	21,968	21,968	17,332	18,323	17,075
Total non current liabilities	8,782	8,627	8,062	15,251	15,251	15,251	15,251	13,456	14,115	14,779
Community wealth/Equity	-	-	(5,520)	-	-	-	-	14,160	9,265	3,150
<b>Cash flows</b>										
Net cash from (used) operating	(4,326)	4,171	12,777	(20,443)	(20,651)	(20,651)	(20,651)	(27,028)	(22,210)	(28,645)
Net cash from (used) investing	(4,570)	(8,780)	(8,780)	(4,002)	4,097	4,097	4,097	(5,152)	(400)	(300)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>(8,895)</b>	<b>28,348</b>	<b>3,997</b>	<b>(24,445)</b>	<b>(16,554)</b>	<b>(16,554)</b>	<b>(16,554)</b>	<b>(7,285)</b>	<b>(29,896)</b>	<b>(58,841)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	27,444	6,397	-	4,504	4,504	4,504	4,504	24,895	19,095	16,895
Application of cash and investments	5,742	6,069	5,525	18,191	17,487	17,487	17,487	14,459	15,085	13,169
<b>Balance - surplus (shortfall)</b>	<b>21,702</b>	<b>329</b>	<b>(5,525)</b>	<b>(13,687)</b>	<b>(12,983)</b>	<b>(12,983)</b>	<b>(12,983)</b>	<b>10,436</b>	<b>4,010</b>	<b>3,726</b>
<b>Asset management</b>										
Asset register summary (WDV)	2,593	7,867	7,855	6,612	6,707	6,707	6,707	7,843	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
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
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		
		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
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		94,591	95,483	156,927	110,466	111,721	111,721	118,817	115,595	120,592
Executive and council		48,367	46,704	4,260	57,427	56,081	56,081	55,674	53,816	56,230
Finance and administration		46,224	48,779	152,667	53,039	55,640	55,640	63,144	61,779	64,362
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		22,849	35,082	-	30,864	30,364	30,364	44,824	45,081	46,950
Community and social services		22,849	-	-	30,864	30,364	30,364	38,585	38,947	40,528
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	35,082	-	-	-	-	6,239	6,133	6,421
<b>Economic and environmental services</b>		26,072	24,520	25,006	33,513	36,169	36,169	25,220	18,573	24,390
Planning and development		9,345	24,520	-	33,513	36,169	36,169	25,220	18,573	24,390
Road transport		16,727	-	25,006	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	143,511	155,085	181,933	174,843	178,254	178,254	188,861	179,249	191,932
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		93,189	93,082	104,031	113,726	115,748	115,748	114,857	115,195	120,292
Executive and council		47,367	46,284	51,434	58,387	57,136	57,136	54,874	53,416	55,930
Finance and administration		43,559	46,798	52,597	55,339	58,612	58,612	59,984	61,779	64,362
Internal audit		2,263	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		22,849	33,312	32,920	31,314	30,142	30,142	43,632	45,081	46,950
Community and social services		22,849	-	32,664	31,314	30,142	30,142	37,785	38,947	40,528
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	33,312	256	-	-	-	5,847	6,133	6,421
<b>Economic and environmental services</b>		26,072	24,520	36,138	33,805	36,461	36,461	25,220	18,573	24,390
Planning and development		9,345	24,520	12,632	33,805	36,461	36,461	25,220	18,573	24,390
Road transport		16,727	-	23,506	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	142,109	150,914	173,089	178,845	182,351	182,351	183,709	178,849	191,632
<b>Surplus/(Deficit) for the year</b>		1,402	4,171	8,844	(4,002)	(4,097)	(4,097)	5,152	400	300

**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		
		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
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		48,367	46,704	4,260	57,427	56,081	56,081	55,674	53,816	56,230
Vote 2 - Finance and Administration		46,224	48,779	152,667	53,039	55,640	55,640	63,144	61,779	64,362
Vote 3 - Community and Social Services		22,849	4,134	-	30,864	29,692	29,692	38,585	38,947	40,528
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	6,239	6,133	6,421
Vote 6 - Planning and Development		9,345	24,520	-	33,513	36,169	36,169	25,220	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>143,511</b>	<b>124,137</b>	<b>181,933</b>	<b>174,843</b>	<b>177,582</b>	<b>177,582</b>	<b>188,861</b>	<b>179,249</b>	<b>191,932</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		48,367	46,704	4,260	58,387	57,136	57,136	54,874	53,416	55,930
Vote 2 - Finance and Administration		46,224	48,779	152,667	55,339	57,940	57,940	59,984	61,779	64,362
Vote 3 - Community and Social Services		22,849	4,134	-	31,314	30,142	30,142	37,785	38,947	40,528
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	5,847	6,133	6,421
Vote 6 - Planning and Development		13,009	28,691	8,844	33,805	36,461	36,461	25,220	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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>147,176</b>	<b>128,308</b>	<b>190,778</b>	<b>178,845</b>	<b>181,679</b>	<b>181,679</b>	<b>183,709</b>	<b>178,849</b>	<b>191,632</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(3,665)</b>	<b>(4,171)</b>	<b>(8,844)</b>	<b>(4,002)</b>	<b>(4,097)</b>	<b>(4,097)</b>	<b>5,152</b>	<b>400</b>	<b>300</b>

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

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

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
<b>Revenue By Source</b>											
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	2,060	3,923	3,923	3,923	4,131	4,334	4,536
Interest earned - outstanding debtors					-	-	-	-	-	-	-
Dividends received					-	-	-	-	-	-	-
Fines, penalties and forfeits					-	-	-	-	-	-	-
Licences and permits					-	-	-	-	-	-	-
Agency services					-	-	-	-	-	-	-
Transfers and subsidies		129,846	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	28,671	28,671	28,671	36,648	27,692	34,342
Gains					-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>143,511</b>	<b>155,085</b>	<b>161,933</b>	<b>178,494</b>	<b>181,283</b>	<b>181,283</b>	<b>181,283</b>	<b>188,861</b>	<b>179,249</b>	<b>191,932</b>
<b>Expenditure By Type</b>											
Employee related costs	2	71,099	79,576	92,698	102,439	98,132	98,132	98,132	102,208	107,395	112,414
Remuneration of councillors		11,472	12,105	10,658	9,110	9,345	9,345	9,345	9,197	9,647	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	256	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	52,957	49,694	51,515
Losses											
<b>Total Expenditure</b>		<b>124,597</b>	<b>158,441</b>	<b>197,656</b>	<b>174,447</b>	<b>177,232</b>	<b>177,232</b>	<b>177,232</b>	<b>183,709</b>	<b>178,849</b>	<b>191,632</b>
<b>Surplus/(Deficit)</b>		<b>18,915</b>	<b>(3,357)</b>	<b>(15,723)</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
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)											
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>18,915</b>	<b>(3,357)</b>	<b>(15,723)</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		<b>18,915</b>	<b>(3,357)</b>	<b>(15,723)</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>18,915</b>	<b>(3,357)</b>	<b>(15,723)</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		<b>18,915</b>	<b>(3,357)</b>	<b>(15,723)</b>	<b>4,048</b>	<b>4,051</b>	<b>4,051</b>	<b>4,051</b>	<b>5,152</b>	<b>400</b>	<b>300</b>

**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		
		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
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	2										
Vote 1 - Executive and Council		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]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	<b>2,190</b>	<b>4,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single-year expenditure, to be appropriated</b>	2										
Vote 1 - Executive and Council		-	-	500	800	865	865	865	800	400	300
Vote 2 - Finance and Administration		-	-	6,451	2,360	2,390	2,390	2,390	3,160	-	-
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		-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>-</b>	<b>-</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
<b>Total Capital Expenditure - Vote</b>		<b>2,190</b>	<b>4,171</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>2,190</b>	<b>2,401</b>	<b>6,951</b>	<b>3,160</b>	<b>3,255</b>	<b>3,255</b>	<b>3,255</b>	<b>3,960</b>	<b>400</b>	<b>300</b>
Executive and council		1,000	420	500	800	865	865	865	800	400	300
Finance and administration		1,190	1,981	6,451	2,360	2,390	2,390	2,390	3,160	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>1,770</b>	<b>400</b>	<b>842</b>	<b>842</b>	<b>842</b>	<b>842</b>	<b>1,192</b>	<b>-</b>	<b>-</b>
Community and social services		-	1,770	400	450	450	450	450	800	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	392	392	392	392	392	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>2,190</b>	<b>4,171</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
<b>Funded by:</b>											
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)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>-</b>	<b>4,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>2,190</b>	<b>-</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>
<b>Total Capital Funding</b>	7	<b>2,190</b>	<b>4,171</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,152</b>	<b>400</b>	<b>300</b>

**Table 11 – A6: Budgeted Financial Position**

DC19 Thabo Mofutsanyana - Table A6 Budgeted Financial Position

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
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		27,444	6,397		4,504	4,504	4,504	4,504	4,874	4,074	3,874
Call investment deposits	1								20,021	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	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>28,781</b>	<b>7,753</b>	<b>-</b>	<b>16,319</b>	<b>16,319</b>	<b>16,319</b>	<b>16,319</b>	<b>27,801</b>	<b>24,095</b>	<b>21,882</b>
<b>Non current assets</b>											
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	546	426	326
Other non-current assets				780	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>8,996</b>	<b>8,695</b>	<b>21,134</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>	<b>22,299</b>	<b>18,008</b>	<b>13,422</b>
<b>TOTAL ASSETS</b>		<b>37,777</b>	<b>16,447</b>	<b>21,134</b>	<b>37,219</b>	<b>37,219</b>	<b>37,219</b>	<b>37,219</b>	<b>50,100</b>	<b>42,103</b>	<b>35,304</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
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
<b>Total current liabilities</b>		<b>6,168</b>	<b>7,424</b>	<b>5,525</b>	<b>21,968</b>	<b>21,968</b>	<b>21,968</b>	<b>21,968</b>	<b>17,332</b>	<b>18,323</b>	<b>17,075</b>
<b>Non current liabilities</b>											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		8,782	8,627	8,062	15,251	15,251	15,251	15,251	13,456	14,115	14,779
<b>Total non current liabilities</b>		<b>8,782</b>	<b>8,627</b>	<b>8,062</b>	<b>15,251</b>	<b>15,251</b>	<b>15,251</b>	<b>15,251</b>	<b>13,456</b>	<b>14,115</b>	<b>14,779</b>
<b>TOTAL LIABILITIES</b>		<b>14,950</b>	<b>16,051</b>	<b>13,587</b>	<b>37,219</b>	<b>37,219</b>	<b>37,219</b>	<b>37,219</b>	<b>30,788</b>	<b>32,438</b>	<b>31,854</b>
<b>NET ASSETS</b>	5	<b>22,827</b>	<b>396</b>	<b>7,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,312</b>	<b>9,665</b>	<b>3,450</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		-	-		4,002	4,002	4,002	4,002	19,312	9,665	3,450
Reserves	4	-	-	(5,520)	(4,002)	(4,002)	(4,002)	(4,002)	(5,152)	(400)	(300)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>-</b>	<b>-</b>	<b>(5,520)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,160</b>	<b>9,265</b>	<b>3,150</b>

**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 2025/2026
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
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		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(139,622)	(149,679)	(169,156)	(174,191)	(176,930)	(176,930)	(176,930)	(179,082)	(173,995)	(186,551)
Finance charges		(225)	(235)	-	(256)	(256)	(256)	(256)	(269)	(283)	(296)
Transfers and Grants	1	-	(1,000)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(4,326)</b>	<b>4,171</b>	<b>12,777</b>	<b>(20,443)</b>	<b>(20,651)</b>	<b>(20,651)</b>	<b>(20,651)</b>	<b>(27,028)</b>	<b>(22,210)</b>	<b>(28,645)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		85	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(3,265)	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(1,390)	(8,780)	(8,780)	(4,002)	4,097	4,097	4,097	(5,152)	(400)	(300)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,570)</b>	<b>(8,780)</b>	<b>(8,780)</b>	<b>(4,002)</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>(5,152)</b>	<b>(400)</b>	<b>(300)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(8,895)</b>	<b>(4,609)</b>	<b>3,997</b>	<b>(24,445)</b>	<b>(16,554)</b>	<b>(16,554)</b>	<b>(16,554)</b>	<b>(32,180)</b>	<b>(22,610)</b>	<b>(28,945)</b>
Cash/cash equivalents at the year end	2	32,957	-	46,903	-	-	-	-	24,895	(7,285)	(29,896)
Cash/cash equivalents at the year begin:	2	(8,895)	28,348	3,997	22,458	(16,554)	(16,554)	(16,554)	(7,285)	(29,896)	(58,841)

**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
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(8,895)	28,348	3,997	22,458	(16,554)	(16,554)	(16,554)	(7,285)	(29,896)	(58,841)
Other current investments > 90 days		36,340	(21,950)	(3,997)	(17,954)	21,058	21,058	21,058	32,180	48,991	75,736
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>27,444</b>	<b>6,397</b>	<b>-</b>	<b>4,504</b>	<b>4,504</b>	<b>4,504</b>	<b>4,504</b>	<b>24,895</b>	<b>19,095</b>	<b>16,895</b>
<b>Application of cash and investments</b>											
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	14,459	15,085	13,169
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>5,742</b>	<b>6,069</b>	<b>5,525</b>	<b>18,191</b>	<b>17,487</b>	<b>17,487</b>	<b>17,487</b>	<b>14,459</b>	<b>15,085</b>	<b>13,169</b>
<b>Surplus(shortfall)</b>		<b>21,702</b>	<b>329</b>	<b>(5,525)</b>	<b>(13,687)</b>	<b>(12,983)</b>	<b>(12,983)</b>	<b>(12,983)</b>	<b>10,436</b>	<b>4,010</b>	<b>3,726</b>

**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		
		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										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	2,190	4,171	8,780	6,612	6,707	6,707	7,843	3,010	2,910
Licences and Rights		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
Intangible Assets		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
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	-	-
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		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	500	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	500	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	2,190	4,171	9,280	6,612	6,707	6,707	7,843	3,010	2,910
Licences and Rights		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
Intangible Assets		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
Computer Equipment		1,000	320	1,570	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	-	-
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		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		2,190	4,171	9,280	6,612	6,707	6,707	7,843	3,010	2,910
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2,593	7,867	7,855	6,612	6,707	6,707	7,843	3,010	2,910
Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	351	500	2,872	2,872	2,872	3,083	2,610	2,610
Computer Equipment		2,593	2,356	1,855	960	1,055	1,055	860	400	300
Furniture and Office Equipment		-	3,310	4,000	1,780	1,780	1,780	2,600	-	-
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		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2,593	7,867	7,855	6,612	6,707	6,707	7,843	3,010	2,910
<b>EXPENDITURE OTHER ITEMS</b>		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
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		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		5,950	4,197	6,248	6,408	6,408	6,408	6,714	7,043	7,374
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	14.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&amp;M as a % of PPE</i>		24.7%	19.5%	13.7%	11.2%	11.2%	11.2%	10.8%	14.1%	19.8%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		86.0%	18.0%	42.0%	35.0%	34.0%	34.0%	30.0%	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
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	2	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)		-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level services)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
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)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	-	-	-	-	-	-	-	-	-

## **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
<b>R thousand</b>												
To improve economic growth of the District	increase of emerging farmers with pertinent skills and tools of trade			597		554	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	2,699	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			1,596		5,048	2,573	2,573	2,573	2,583	2,699	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 4 B2B 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	165,857	165,331	165,331	175,074	170,695	177,954
<b>Allocations to other priorities</b>			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	143,511	155,085	181,933	178,494	181,283	181,283	188,861	179,249	191,932

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

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

Strategic Objective	Goal	Goal Code	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												
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		3,400	
To provide equiped workforce of Employees Equipment	Procurement of Computer Equipment for Municipal Officials	D				500	960	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	- -
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	<b>2,190</b>	<b>4,171</b>	<b>7,350</b>	<b>4,002</b>	<b>4,097</b>	<b>4,097</b>		<b>5,152</b>	<b>400 300</b>

**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	Basis of calculation	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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Borrowing Management</b>											
Credit Rating	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%	0.7%	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%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	4.7	1.0	-	0.7	0.7	0.7	0.7	1.6	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	1.6	1.3	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	4.4	0.9	-	0.2	0.2	0.2	0.2	1.4	1.0	1.0
<b>Revenue Management</b>											
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										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-69.3%	26.2%	138.2%	85.1%	-115.4%	-115.4%	-115.4%	-198.6%	-50.8%	-22.5%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	49.5%	51.3%	51.0%	57.4%	54.1%	54.1%	54.1%	54.1%	59.9%	58.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	51.6%	53.2%	50.0%	57.9%	57.3%	57.3%		59.1%	61.4%	72.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.5%	0.9%	1.5%	1.3%	1.3%	1.3%		1.2%	1.4%	1.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.3%	2.6%	1.7%	2.5%	2.4%	2.4%	2.4%	2.4%	2.7%	2.6%
<b>IDP regulation financial viability indicators</b>											
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	9.4	7.1	8.6
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	1.9	(1.4)	(1.4)	(1.4)	(0.6)	(2.5)	(4.5)

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. 112 & 115**

These Circulars were issued on 04 December 2021 and 04 March 2022 respectively, and it provides further guidance to municipalities for the preparation of the 2022/23 budget and MTREF. The circulars were used in preparing this budget.

### **2.7.2 – Inflation Outlook**

In terms of MFMA Circular No.115 inflation forecasts are estimated at 4.8%, 4.4% and 4.5% respectively for the years 2023 to 2025.

### 2.7.3 – Average salary increases

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

	2022/23	2023/24	2024/25
Councillors	(18,09%)	3,03%	3,14%
Staff	2,93%	1,96%	9,29%

### 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.

	2022/23	2023/24	2024/25
Training Budget	R97,500	R99,590	R101,822

## 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

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
<b>R thousand</b>										
<b>Parent municipality</b>										
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										
<b>Municipality sub-total</b>	1	1,944	1,104	31,189	-	-	-	7,000	11,000	14,700
<b>Entities</b>										
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										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		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 - Categorized by 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
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
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										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
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										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	-	-	-
<b>Unspent Borrowing - Categorized by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
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										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
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										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

## 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
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		129,622	133,463	152,672	149,904	148,688	148,688	148,082	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	2,699	2,820
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
District Municipality										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Cogta										
<b>Total Operating Transfers and Grants</b>	5	129,622	133,463	152,672	149,904	148,688	148,688	148,082	147,223	153,053
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
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]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Provincial Government										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
District Municipality										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Cogta(LAB)										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		129,622	133,463	152,672	149,904	148,688	148,688	148,082	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	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
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		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
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>Other</b>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>District Municipality</i>										
<b>Other grant providers:</b>		-	-	-	-	5,000	5,000	-	-	-
<i>Other grant providers:</i>						5,000	5,000	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		120,208	129,622	133,463	144,672	152,672	152,672	149,904	148,159	149,867
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
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]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Provincial Government										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>District Municipality</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>Cogta(LAB)</i>										
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		120,208	129,622	133,463	144,672	152,672	152,672	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	2018/19	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
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		120,294	129,846	133,463	144,672	157,672	157,672	149,904	148,159	149,867
<b>Conditions met - transferred to revenue</b>		120,294	129,846	133,463	144,672	157,672	157,672	149,904	148,159	149,867
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		120,294	129,846	133,463	144,672	157,672	157,672	149,904	148,159	149,867
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		120,294	129,846	133,463	144,672	157,672	157,672	149,904	148,159	149,867
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

## 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	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		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		6,383	7,019	7,642	7,940	6,544	6,544	6,246	6,521	6,814
Pension and UIF Contributions		384	488	451	449	449	449	111	111	111
Medical Aid Contributions		403	413	417	438	438	438	37	37	37
Motor Vehicle Allowance		2,055	2,211	2,397	2,491	2,055	2,055	2,042	2,042	2,042
Cellphone Allowance		836	799	799	799	755	755	622	622	622
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		508	542	396	412	412	412	-	-	17,405
<b>Sub Total - Councillors</b>		<b>10,570</b>	<b>11,472</b>	<b>12,102</b>	<b>12,528</b>	<b>10,652</b>	<b>10,652</b>	<b>9,058</b>	<b>9,332</b>	<b>27,031</b>
<b>% increase</b>	4		<b>8.5%</b>	<b>5.5%</b>	<b>3.5%</b>	<b>(15.0%)</b>		<b>(15.0%)</b>	<b>3.0%</b>	<b>189.6%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3,516	3,865	3,854	4,496	4,496	4,496	4,496	4,694	3,871
Pension and UIF Contributions		119	119	119	125	125	125	125	52	52
Medical Aid Contributions		101	105	80	52	52	52	52	52	52
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		320	687	682	834	834	834	892	909	873
Motor Vehicle Allowance	3	-	770	770	1,040	1,040	1,040	1,040	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		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,117</b>	<b>5,652</b>	<b>5,611</b>	<b>6,733</b>	<b>6,733</b>	<b>6,733</b>	<b>6,791</b>	<b>6,933</b>	<b>6,074</b>
<b>% increase</b>	4		<b>37.3%</b>	<b>(0.7%)</b>	<b>20.0%</b>			<b>0.9%</b>	<b>2.1%</b>	<b>(12.4%)</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		39,726	44,863	48,996	57,374	58,075	58,075	66,014	62,308	72,617
Pension and UIF Contributions		6,241	6,911	7,370	7,798	8,019	8,019	8,419	8,875	9,194
Medical Aid Contributions		3,918	4,272	5,240	5,171	5,281	5,281	4,480	5,660	6,202
Overtime		233	573	353	310	160	160	74	-	-
Performance Bonus		-	-	682	834	834	834	3,884	3,942	4,147
Motor Vehicle Allowance	3	5,667	5,265	8,483	9,835	9,793	9,793	9,749	9,776	9,842
Cellphone Allowance	3	461	445	424	523	906	906	847	1,117	1,117
Housing Allowances	3	237	274	302	329	318	318	293	293	293
Other benefits and allowances	3	1,478	2,000	888	1,199	1,199	1,199	1,009	859	860
Payments in lieu of leave		657	34	36	324	1,581	1,581	610	637	666
Long service awards		809	809	442	451	390	390	315	329	344
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>59,427</b>	<b>65,447</b>	<b>73,215</b>	<b>84,149</b>	<b>86,555</b>	<b>86,555</b>	<b>95,694</b>	<b>93,797</b>	<b>105,283</b>
<b>% increase</b>	4		<b>10.1%</b>	<b>11.9%</b>	<b>14.9%</b>	<b>2.9%</b>		<b>10.6%</b>	<b>(2.0%)</b>	<b>12.2%</b>
<b>Total Parent Municipality</b>		<b>74,113</b>	<b>82,571</b>	<b>90,928</b>	<b>103,411</b>	<b>103,939</b>	<b>103,939</b>	<b>111,542</b>	<b>110,062</b>	<b>138,388</b>
<b>% increase</b>			<b>11.4%</b>	<b>10.1%</b>	<b>13.7%</b>	<b>0.5%</b>		<b>7.3%</b>	<b>(1.3%)</b>	<b>25.7%</b>
<b>Board Members of Entities</b>										
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		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Senior Managers of Entities</b>										
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		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Staff of Entities</b>										
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		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>74,113</b>	<b>82,571</b>	<b>90,928</b>	<b>103,411</b>	<b>103,939</b>	<b>103,939</b>	<b>111,542</b>	<b>110,062</b>	<b>138,388</b>
<b>% increase</b>	4		<b>11.4%</b>	<b>10.1%</b>	<b>13.7%</b>	<b>0.5%</b>		<b>7.3%</b>	<b>(1.3%)</b>	<b>25.7%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>63,543</b>	<b>71,099</b>	<b>78,826</b>	<b>90,882</b>	<b>93,288</b>	<b>93,288</b>	<b>102,485</b>	<b>100,730</b>	<b>111,357</b>



**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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue By Source</b>																
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	
Interest earned - outstanding debtors																
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	
Other revenue		300	10,000	816		600							24,532	36,648	27,652	
Gains																
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>42,471</b>	<b>14,671</b>	<b>3,987</b>	<b>2,671</b>	<b>3,771</b>	<b>47,171</b>	<b>2,171</b>	<b>5,771</b>	<b>31,171</b>	<b>3,475</b>	<b>4,171</b>	<b>27,362</b>	<b>188,861</b>	<b>179,249</b>	
<b>Expenditure By Type</b>																
Employee related costs		7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	15,341	102,208	107,395	
Remuneration of councillors		728	728	728	728	728	728	728	728	728	728	728	1,194	9,197	9,647	
Debt impairment																
Depreciation & asset impairment		344	344	344	344	344	344	344	344	344	344	344	573	4,357	4,571	
Finance charges													269	269	283	
Bulk purchases - electricity																
Inventory consumed																
Contracted services		800		1,200			2,300	6,000	600	2,500		750	570	14,720	7,259	
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	14,446	52,957	49,694	
Losses																
<b>Total Expenditure</b>		<b>13,270</b>	<b>12,470</b>	<b>13,670</b>	<b>12,470</b>	<b>12,470</b>	<b>14,770</b>	<b>18,470</b>	<b>13,070</b>	<b>14,970</b>	<b>12,470</b>	<b>13,220</b>	<b>32,395</b>	<b>183,709</b>	<b>178,849</b>	
<b>Surplus/(Deficit)</b>		<b>29,201</b>	<b>2,201</b>	<b>(9,683)</b>	<b>(9,799)</b>	<b>(8,699)</b>	<b>32,401</b>	<b>(16,299)</b>	<b>(7,299)</b>	<b>16,201</b>	<b>(8,995)</b>	<b>(9,049)</b>	<b>(5,033)</b>	<b>5,152</b>	<b>400</b>	
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 (n-kind - all)																
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>29,201</b>	<b>2,201</b>	<b>(9,683)</b>	<b>(9,799)</b>	<b>(8,699)</b>	<b>32,401</b>	<b>(16,299)</b>	<b>(7,299)</b>	<b>16,201</b>	<b>(8,995)</b>	<b>(9,049)</b>	<b>(5,033)</b>	<b>5,152</b>	<b>400</b>	
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>29,201</b>	<b>2,201</b>	<b>(9,683)</b>	<b>(9,799)</b>	<b>(8,699)</b>	<b>32,401</b>	<b>(16,299)</b>	<b>(7,299)</b>	<b>16,201</b>	<b>(8,995)</b>	<b>(9,049)</b>	<b>(5,033)</b>	<b>5,152</b>	<b>400</b>	

**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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue by Vote</b>																
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	5,426	55,674	53,816	
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	13,127	63,144	61,779	
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	10,909	38,585	38,947	
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	(27,951)	-	-	
Vote 5 - Health													6,239	6,239	6,133	
Vote 6 - Planning and Development													25,220	25,220	18,573	
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]																
<b>Total Revenue by Vote</b>		<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>14,172</b>	<b>32,969</b>	<b>188,861</b>	<b>179,249</b>	
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive and Council		4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	5,418	54,674	53,416	
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	12,079	59,984	61,779	
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	10,109	37,785	38,947	
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	(27,544)	-	-	
Vote 5 - Health													5,847	5,847	6,133	
Vote 6 - Planning and Development													25,220	25,220	18,573	
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]																
<b>Total Expenditure by Vote</b>		<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>13,871</b>	<b>31,128</b>	<b>163,709</b>	<b>178,849</b>	
<b>Surplus/(Deficit) before assoc.</b>		<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>1,841</b>	<b>5,152</b>	<b>400</b>	
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>301</b>	<b>1,841</b>	<b>5,152</b>	<b>400</b>	

**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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	9,115	18,552	118,817	115,595	120,592
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	5,426	55,674	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	13,127	63,144	61,779	64,362
Internal audit																
<b>Community and public safety</b>		2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	16,873	44,824	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	10,634	38,985	38,947	40,528
Sport and recreation																
Public safety																
Housing																
Health													6,239	6,239	6,133	6,421
<b>Economic and environmental services</b>		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	(2,456)	25,220	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	(2,456)	25,220	18,573	24,390
Road transport																
Environmental protection																
<b>Trading services</b>																
Energy sources																
Water management																
Waste water management																
Waste management																
<b>Other</b>																
<b>Total Revenue - Functional</b>		14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	14,172	32,969	188,861	179,249	191,632
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	8,851	17,496	114,857	115,195	120,292
Executive and council		4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	5,418	54,874	53,416	55,930
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	12,079	59,984	61,779	64,362
Internal audit																
<b>Community and public safety</b>		2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	16,088	43,632	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	10,241	37,785	38,947	40,528
Sport and recreation																
Public safety																
Housing																
Health													5,847	5,847	6,133	6,421
<b>Economic and environmental services</b>		2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	(2,456)	25,220	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	(2,456)	25,220	18,573	24,390
Road transport																
Environmental protection																
<b>Trading services</b>																
Energy sources																
Water management																
Waste water management																
Waste management																
<b>Other</b>																
<b>Total Expenditure - Functional</b>		13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	31,128	183,709	178,849	191,632
<b>Surplus/(Deficit) before assoc.</b>		301	301	301	301	301	301	301	301	301	301	301	1,841	5,152	400	300
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	1	301	301	301	301	301	301	301	301	301	301	301	1,841	5,152	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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Multi-year expenditure to be appropriated</b>	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)																
<b>Capital multi-year expenditure sub-total</b>	2															
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and Council		300				70		65			150		215	800	400	300
Vote 2 - Finance and Administration		600		78		50	59	400		740			1,233	3,160		
Vote 3 - Community and Social Services													800	800		
Vote 4 - Sport and Recreation																
Vote 5 - Health																
Vote 6 - Planning and Development													392	392		
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)																
<b>Capital single-year expenditure sub-total</b>	2	900		78		120	59	465		740	150		2,640	5,152	400	300
<b>Total Capital Expenditure</b>	2	900		78		120	59	465		740	150		2,640	5,152	400	300

**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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		390	-	528	60	102	500	110	500	-	-	-	1,770	3,960	400	300
Executive and council		40	-	78	-	102	-	-	500	-	-	-	80	80	400	300
Finance and administration		350	-	450	60	-	500	110	-	-	-	-	1,690	3,160	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	450	-	-	-	-	-	-	-	-	742	1,192	-	-
Community and social services		-	-	450	-	-	-	-	-	-	-	-	350	800	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	392	392	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	390	-	978	60	102	500	110	500	-	-	-	2,512	5,152	400	300
<b>Funded by:</b>																
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		-	-	-	-	-	-	-	-	-	-	-	5,152	5,152	400	300
<b>Total Capital Funding</b>		-	-	-	-	-	-	-	-	-	-	-	5,152	5,152	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
<b>R thousand</b>															
<b>Cash Receipts by Source</b>															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	63	63	63	63	63	63	63	63	63	63	63	(68)	-	-	-
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 debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	13	13	13	13	13	13	13	13	13	13	13	(130)	-	-	-
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	13,029	148,082	147,223	153,053
Other revenue	1	1	1	1	1	1	1	1	1	1	1	104	110	510	811
<b>Cash Receipts by Source</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>12,524</b>	<b>14,589</b>	<b>152,323</b>	<b>152,067</b>	<b>158,201</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	214	214	214	214	214	214	214	214	214	214	214	(2,359)	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit 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 non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,738</b>	<b>12,200</b>	<b>152,323</b>	<b>152,067</b>	<b>158,201</b>
<b>Cash Payments by Type</b>															
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	16,598	102,208	107,395	112,414
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	9,197	9,197	9,647	10,101
Finance charges	21	21	21	21	21	21	21	21	21	21	21	35	269	283	296
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	12	12	12	12	12	12	12	12	12	12	12	(131)	-	-	-
Contracted services	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	(15,232)	2,356	2,472	2,588
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	(815,990)	65,321	54,481	61,448
<b>Cash Payments by Type</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>89,535</b>	<b>(805,532)</b>	<b>179,352</b>	<b>174,278</b>	<b>186,847</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	108	108	108	108	108	108	108	108	108	108	108	3,960	5,152	400	300
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>89,643</b>	<b>(801,572)</b>	<b>184,504</b>	<b>174,678</b>	<b>187,147</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>(76,905)</b>	<b>813,772</b>	<b>(32,180)</b>	<b>(22,618)</b>	<b>(28,945)</b>
Cash/cash equivalents at the month/year begin:	24,895	(52,010)	(128,915)	(205,819)	(282,724)	(359,629)	(436,534)	(513,439)	(590,344)	(667,248)	(744,153)	(821,058)	24,895	(7,285)	(29,895)
Cash/cash equivalents at the month/year end:	(52,010)	(128,915)	(205,819)	(282,724)	(359,629)	(436,534)	(513,439)	(590,344)	(667,248)	(744,153)	(821,058)	(7,285)	(29,895)	(29,895)	(58,841)

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
Name of organisation					

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	Current Year	2022/23 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total Contract Value
		Years	2021/22	Budget Year	Budget Year +1	Budget Year +2	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
R thousand	1.3	Total	Original Budget	2022/23	2023/24	2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1													-	
Contract 2													-	
Contract 3 etc													-	
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Expenditure Obligation By Contract</b>	2													
Contract 1													-	
Contract 2													-	
Contract 3 etc													-	
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1													-	
Contract 2													-	
Contract 3 etc													-	
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1													-	
Contract 2													-	
Contract 3 etc													-	
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Expenditure Obligation By Contract</b>	2													
Contract 1													-	
Contract 2													-	
Contract 3 etc													-	
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1													-	
Contract 2													-	
Contract 3 etc													-	
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	

## 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
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
Licences and Rights		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
Computer Software and Applications		-	-	355	2,872	2,872	2,872	3,083	2,610	2,610
<b>Computer Equipment</b>		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
<b>Furniture and Office Equipment</b>		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	-	-
<b>Machinery and Equipment</b>		400	1,600	500	500	500	500	800	-	-
Machinery and Equipment		400	1,600	500	500	500	500	800	-	-
<b>Transport Assets</b>		540	-	1,500	500	500	500	500	-	-
Transport Assets		540	-	1,500	500	500	500	500	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	2,190	4,171	8,780	6,612	6,707	6,707	7,843	3,010	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
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	500	-	-	-	-	-	-
Computer Equipment		-	-	500	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	500	-	-	-	-	-	-
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		0.0%	0.0%	14.5%	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
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		575	912	-	550	550	550	579	608	636
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		575	912	-	550	550	550	579	608	636
<b>Computer Equipment</b>		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
<b>Furniture and Office Equipment</b>		636	386	849	398	398	398	433	454	476
Furniture and Office Equipment		636	386	849	398	398	398	433	454	476
<b>Machinery and Equipment</b>		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
<b>Transport Assets</b>		359	33	1,893	1,984	1,984	1,984	2,089	2,192	2,295
Transport Assets		359	33	1,893	1,984	1,984	1,984	2,089	2,192	2,295
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	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
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6										
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6										
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6										
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue											
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6										
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
<b>Other Revenue by source</b>											
Fuel Levy											
Other Revenue		11,736	10,543	22,285	26,540	28,671	28,671	28,671	36,648	27,692	34,342
<b>Total 'Other' Revenue</b>	1	11,736	10,543	22,285	26,540	28,671	28,671	28,671	36,648	27,692	34,342
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	48,727	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	8,380	9,342	9,365	9,365	9,365	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	5,490
Overtime		573	492	-	74	74	74	74	74	77	81
Performance Bonus		687	682	4,956	672	672	672	672	884	928	971
Motor Vehicle Allowance		6,035	8,734	10,068	11,965	11,295	11,295	11,295	13,007	13,644	14,285
Cellphone Allowance		492	482	909	1,069	989	989	989	1,057	1,108	1,160
Housing Allowances		293	398	368	395	422	422	422	407	427	447
Other benefits and allowances		2,030	1,477	1,596	1,737	1,845	1,845	1,845	1,809	1,898	1,987
Payments in lieu of leave		46	238	1,581	610	1,505	1,505	1,505	643	674	706
Long service awards		809	442	390	315	479	479	479	504	529	554
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	5	71,099	79,576	92,698	102,439	98,132	98,132	98,132	102,208	107,395	112,414
Less: Employees costs capitalised to PPE											
<b>Total Employee related costs</b>	1	71,099	79,576	92,698	102,439	98,132	98,132	98,132	102,208	107,395	112,414
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		4,459	3,155	1,867	4,122	4,122	4,122	4,122	4,357	4,571	4,786
Lease amortisation			575	912	-	-	-	-	-	-	-
Capital asset impairment											
<b>Total Depreciation &amp; asset impairment</b>	1	4,459	3,731	2,779	4,122	4,122	4,122	4,122	4,357	4,571	4,786
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases											
<b>Total bulk purchases</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Transfers and grants</b>											
Cash transfers and grants					1,100	-	-	-	-	-	-
Non-cash transfers and grants				23,911	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	-	-	23,911	1,100	-	-	-	-	-	-
<b>Contracted services</b>											
Outsourced Services			3,050	-	-	-	-	-	-	-	-
Consultants and Professional Services			6,926	11,141	2,370	2,970	2,970	2,970	4,553	4,560	4,701
Contractors			2,548	6,431	12,929	15,929	15,929	15,929	10,167	2,699	7,820
<b>Total contracted services</b>			9,474	20,621	15,299	18,899	18,899	18,899	14,720	7,259	12,521
<b>Other Expenditure By Type</b>											
Collection costs					3,548	3,548	3,548	3,548	1,711	1,795	1,795
Contributions to 'other' provisions											
Audit fees			3,500	3,147	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Other Expenditure		37,341	49,820	43,598	34,673	39,031	39,031	39,031	47,347	43,999	45,820
<b>Total 'Other' Expenditure</b>	1	37,341	53,320	46,745	42,120	46,478	46,478	46,478	52,957	49,694	51,515
<b>by Expenditure Item</b>											
Employee related costs	8										
Inventory Consumed (Project Maintenance)				2,797	2,286	2,286	2,286	2,286	2,356	2,472	2,588
Contracted Services											
Other Expenditure		2,219	1,418								
<b>Total Repairs and Maintenance Expenditure</b>	9	2,219	1,418	2,797	2,286	2,286	2,286	2,286	2,356	2,472	2,588
<b>Inventory Consumed</b>											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	-	-	-	-	-	-	-	-	-
<b>Total Inventory Consumed &amp; Other Material</b>		-	-	-	-	-	-	-	-	-	-

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

DC19 Thabo Mofutsanyana - Supporting Table SA2 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 - [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
<b>R thousand</b>																	
<b>Revenue By Source</b>																	
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			2,060														2,060
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines, penalties and forfeits																	-
Loans and permits																	-
Agency services																	-
Other revenue			23,246														23,246
Transfers and subsidies		4,216	132,759	-			12,929										149,904
Gains																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>4,216</b>	<b>158,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,199</b>
<b>Expenditure By Type</b>																	
Employee related costs		30,353	28,377	24,826	-		18,863										102,419
Remuneration of councillors		9,110															9,110
Debt impairment																	-
Depreciation & asset impairment		2,105	1,598	364	-		55										4,122
Finance charges																	-
Bulk purchases - electricity																	-
Inventory consumed																	-
Contracted services																	-
Transfers and subsidies																	-
Other expenditure		16,771	19,971	1,574	-		18,178										56,495
Losses																	-
<b>Total Expenditure</b>		<b>58,340</b>	<b>49,947</b>	<b>26,765</b>	<b>-</b>	<b>-</b>	<b>37,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,167</b>
<b>Surplus(Deficit)</b>		<b>(54,124)</b>	<b>108,106</b>	<b>(26,765)</b>	<b>-</b>	<b>-</b>	<b>(24,187)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,033</b>
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)																	-
<b>Surplus(Deficit) after capital transfers &amp; contributions</b>		<b>(54,124)</b>	<b>108,106</b>	<b>(26,765)</b>	<b>-</b>	<b>-</b>	<b>(24,187)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,033</b>

**Table 39 – SA38: Consolidated detailed operational projects**

DC19 Thabo Mofutsanyana - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	WTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:																	
List of operational projects grouped by Function																	
	Mayoral Imbizo																
	Youth development													308	320	342	357
	Public Participation													230	430	448	469
														-			
	<b>SMME Development</b>													500	200	600	650
	Gender and disabilities																
	HIV and Aids Programmes													227	307	307	307
	Road Safety Education													-	114	114	122
	Rural Community Support													554	565	573	400
	Sampling of food and water													165	165	194	203
	Sports Development Programme													-	100	-	-
	Rural assets Management System													2,493	2,573	2,593	2,677
	<b>EPWP</b>													5,049	5,056	-	-
	Poverty Alleviation													1,485	1,250	1,000	1,000
	Energy Efficiency													4,000	5,000	4,000	
	<b>Parent Operational expenditure</b>													2,493	15,192	16,419	10,257
	<b>Entities:</b>																
	List of Operational projects grouped by Entity																
	<b>Entity A</b>																
	Water project A																
	<b>Entity B</b>																
	Electricity project B																
	<b>Entity Operational expenditure</b>													-	-	-	-
	<b>Total Operational expenditure</b>													2,493	15,192	16,419	10,257

**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)