MORETELE LOCAL MUNICIPALITY



FINAL BUDGET FOR FINANCIAL YEAR
2023/2024 to 2025/2026

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1. MAYOR'S REPORT

(TO BE ATTACHED REPORT)

2. EXECUTIVE SUMMARY

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

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. The appropriate funds were transferred from low- to high priority programmes to maintain sound financial stewardship.

The Municipality is embarking on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers mainly state owned. Some of these revenue collection strategies are through the new valuation roll which was implemented in the 2019 financial year and is valid until 2024. The implemented valuation roll will assist with new organ of state which were part of the area allocated to Moretele since the last demarcation. The municipality will continue to monitor changes in the property development space to ensure the validity of the valuation roll.

BUDGET 2023/2024 MTREF.

The main challenges experienced during the compilation of the Budget 2023/2024 MTREF can be summarized as follows:

- Low revenue collection and growing aging population.
- The ongoing difficulties in the national and local economy is impacting the municipality which impact negatively on revenue strategies which have to be developed as the municipality is highly rural, with 88% of the population residing in traditional areas, about 7,4% residing in urban areas and about 3% residing on smallholdings. The Municipality comprises of 24 wards, which are made up of 66 villages and plots. Most villages are ruled by traditional leaders (Dikgosi) who are recognised by law and who all represent their respective tribes/communities in council. Aging and poorly maintained roads and electricity infrastructure. The municipality is sitting on the unemployment rate of 45% which Impact our revenue collection.
- Aging and poorly maintained roads and electricity infrastructure.
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and with also ensuring the non-declining cash position of the municipality.
 - ❖ Affordability of capital projects Allocation for MIG was R131.6 million in 2022/2023, it has been increased to R137.7-million in 2023/2024. The municipality has prioritized water and sanitation on new projects and completion of MIG registered projects.
 - WSIG allocation for 2022/2023 was R65-million, it has been reduced to R30 million in 2023/2024 financial year. The grant is for Municipal water Infrastructure Grant, the municipality uses this grant mainly for sanitation projects and yard connections whenever there are limitations from MIG conditions. The grant will assist in fast tracking water storage and reticulation projects.

The following budget principles and guidelines directly informed the compilation of the Final Budget 2023/2024:

- The 2023/2024 Final Budget priorities and targets, as well as the base line allocations contained in the Final Budget were adopted as the upper limits for the new baselines for the 2022/2023 approved budget.
- Intermediate service level standards were used to inform the measurable objectives, targets, and backlog eradication goals; In view of the following table is a consolidated overview of the proposed 2023/2024 Medium-term Revenue and Expenditure.

MORETELE LOCAL MUNICIPALITY	- 7								
	MEDIUM TERM REVENUE FRAMEWORK (MTREF)								
	2023/2024	2024/2025	2025/2026						
<u>DESCRIPTION</u>	FINAL	FINAL	FINAL						
TOTAL EXPENDITURE TOTAL OPERATING INCOME	562,149,166 -727,203,366	589,542,191 -789,850,354	617,291,564 -821,786,832						
TOTAL OPERATING SURPLUS / DEFICIT	-165,054,199	-200,308,162	-204,495,268						

- ➤ The total revenue budget for 2022/2023 was R717,3 million including capital budget revenue when compared with 2023/2024 budget of R727,2 -million which represents an increase in budget income estimates of R9,9 -million.
- ➤ The 2023/2024 Financial Year (FY) operating expenditure is *R* 562.1 million compared to *R*563.2 million for 2022/2023 which indicates a decrease of *R*1.1 million. This reflects a surplus of *R* 165 million including capital transfers.

Moretele Municipality is still dependent on grants as a major contributor of revenue.

The Gazetted Division of Revenue bill has confirmed the following transfers to the municipality:

The revenue grants are R617.8 -million for 2023/2024 funded by transfers from National Departments.

GRANTS

MORETELE LOCAL MUNICIPALITY	-								
	MEDIUM TERM REVENUE FRAMEWORK (MTREF								
	2023/2024 2024/2025 2025/20								
DESCRIPTION	FINAL	FINAL	FINAL						
GOVERNMENT GRANT AND SUBSIDIES									
EQUITABLE SHARE WATER INFRASTRUCTURE GRANT	-443,171,000 -30.000.000	-471,840,000 -55,000,000	-472,917,000 -73,563,000						
MIG/CMIP	-137,728,000	-144,164,000	-150,873,000						
EPWP	-2,874,000	· · · · -	′ · ′ -						
FINANCE MANAGEMENT GRANT	-2,900,000	-2,900,000	-3,038,000						
SPORT, ART AND CULTURE	-1,036,000	-1,086,764	-1,137,842						
LGSETA	-127,413	-133,656	-139,938						
SUB-TOTAL GOVERNMENT GRANT AND SUBSIDII	-617,836,413	-675,124,420	-701,668,780						

The following narrations indicates all revenue to be received and charged in 2023/2024 financial years:

Service charges

MORETELE LOCAL MUNICIPALITY	-					
	MEDIUM TERM	I REVENUE FRAME	WORK (MTREF)			
	2023/2024 2024/2025 2025/20					
DESCRIPTION	FINAL	FINAL	FINAL			
USER / LEVIED CHARGES						
CHARGES : RATES AND TAXES	-20,099,890	-21,084,785	-22,075,770			
CHARGES : REFUSE REMOVAL	-24,761,891	-25,975,223	-27,196,059			
CHARGES: WATER SALES	-44,109	-46,271	-48,445			
CHARGES: WATER BASIC	-33,918,288	-35,580,284	-37,252,558			
CHARGES: YARD CONNECTIONS	-20,289	-21,283	-22,284			
	-	-	-			
SUB-TOTAL USER / LEVIED CHARGES	-78,844,468	-82,707,847	-86,595,116			

Interest

MORETELE LOCAL MUNICIPALITY	_		
	MEDIUM TERM	I REVENUE FRAME	WORK (MTREF)
	2023/2024	2024/2025	2025/2026
DESCRIPTION	FINAL	FINAL	FINAL
INTEREST			
DIVIDENDS RECEIVED		_	-
INTEREST ON INVESTMENTS	-12,086,843	-12,679,098	-13,275,015
DAILY INTEREST BANK BALANCE	-602,208	-631,716	-661,406
INTEREST ON OUTSTANDING WATER	-13,671,926	-14,341,850	-15,015,917
INTEREST ON OUTSTANDING REFUSE	-	-	-
INTEREST ON PROPERTY RATES	-	-	-
			-
INTEREST	-26,360,976	-27,652,664	-28,952,339

Rent and other income

-											
1											
MEDIUM TERM REVENUE FRAMEWORK (M											
2023/2024	2024/2025	2025/2026									
FINAL	FINAL	FINAL									
-	-	-									
-174,450	-182,998	-191,599									
-174,450	-182,998	-191,599									
4.074.000	4 407 505	4 400 400									
		-1,180,498									
		-114,255									
		-51,807									
-1,096,140	-1,149,851	-1,203,894									
-3.982.863	-4.178.023	-4,374,390									
3,002,000	1,110,020	1,01 1,000									
-727.203.366	-789 850 35 <i>4</i>	-821,786,832									
	2023/2024 FINAL -174,450 -174,450 -1,074,838 -104,029 -47,170 -1,660,685 -1,096,140 -3,982,863	2023/2024 2024/2025 FINAL FINAL									

Revenue generated from rates and services charges forms an insignificant percentage of the revenue basket for the Municipality, as the municipality is grants dependent. In the 2023/2024 financial year, revenue from rates and trading services charges totaled *R78.8 million or 11%* of the total Budget revenue. The revenue form grants amount to *R617.8 million which is 85%* of the total revenue budget.

Description	2023/24 Medium Term Revenue & Expenditure Framework						
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26				
Revenue							
Exchange Revenue							
Service charges - Water	33,983	35,648	37,323				
Service charges - Waste Management	24,762	25,975	27,196				
Sale of Goods and Rendering of Services	1,079	1,132	1,185				
Interest earned from Receivables	13,672	14,342	15,016				
Interest earned from Current and Non Current Assets	12,689	13,311	13,936				
Rental from Fixed Assets	174	183	192				
Licence and permits	1,096	1,150	1,204				
Operational Revenue	151	159	166				
Non-Exchange Revenue							
Property rates	20,100	21,085	22,076				
Fines, penalties and forfeits	1,661	1,742	1,824				
Licences or permits	-	-	-				
Transfer and subsidies - Operational	456,052	482,312	483,928				
Transfers and subsidies - capital (monetary allocations)	161,784	192,813	217,741				
Total Revenue (Including capital transfers and contributions)	727,203	789,850	821,787				

3.1. OPERATING REVENUE FRAMEWORK

For Moretele Local Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are facing serious financial difficulties because of low own revenue generation capacity. This will further delay the reduction of backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices must be made in prioritizing projects to be implemented and balancing expenditures against realistically anticipated revenues. The municipality is grants reliant and seeks various methods to augment the financial incapacity.

Some of the mechanisms explored is the grant funds sought from different departments and the alignment of the municipality's strategic objectives to the main conditions of the grants being provided by sister departments.

3.2. OPERATING EXPENDITURE FRAMEWORK

The Municipality's expenditure framework for the 2023/2024 budget and MTREF is informed by the funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA and should there be any operational gains and efficiencies will be directed to funding the capital budget and other core services.

The following table is a high-level summary of the 2023/2024 budget and MTREF (classified per main type of operating expenditure):

Expenditure	- 10		- 62	3	1			. 4			- 23
Employee related costs	2	133 035	127 758	133 712	164 317	164 161	164 161		172 918	181 391	189 916
Remuneration of councillors		4 438	19 956	21 219	22 091	22 154	22 154		23 284	24 425	25 573
Bulk purchases - electricity	2		50	38			*	· **	*		
Inventory consumed	8	118	60		46 168	50 252	50 252	(3)	52 700	55 283	57 881
Debt impairment	3	*	+		-		*	1.70	*	-	*
Depreciation and amortisation		46 699	124 329	68 034	63 037	63 037	63 037		50 000	52 450	54 915
Interest		1 580	349	105 633	-	-		-	-	-	
Contracted services		176 357	162 538	190 867	147 843	150 508	150 508	(4)	148 528	152 657	159 842
Transfers and subsidies		-	2		4		4	340	-		-
Irrecoverable debts written off		57 275	10 562		47 110	47 110	47 110	-	51 239	53 750	56 276
Operational costs		53 863	51 353	55 933	62 609	65 986	65 986	· •	63 481	69 587	72 889
Losses on disposal of Assets		3 396	4 722	758		-	-				
Other Losses		-	-	-	-	-	4	-		2	- 2
Total Expenditure		476 762	501 567	576 156	553 176	563 208	563 208	1127	562 149	589 542	617 292
Surplus/(Deficit)		57 958	116 994	(115 395)	(46 513)	(54 984)	(54 984)	-	3 270	7 495	(13 246)
Transfers and subsidies - capital (monetary	6	75 836	84 358	189 744	190 096	190 096	190 096	2	161 784	192 813	217 741
Transfers and subsidies - capital (in-kind)	6	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		133 794	201 352	74 349	143 583	135 112	135 112		165 054	200 308	204 495
Income Tax		-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		133 794	201 352	74 349	143 583	135 112	135 112	-	165 054	200 308	204 495
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-			-	-	-	-	-
Surplus/(Deficit) attributable to municipality		133 794	201 352	74 349	143 583	135 112	135 112	-	165 054	200 308	204 495
Share of Surplus/Deficit attributable to Associate	7	_	-	_	-	120	-	-	-	-	-
Intercompany/Parent subsidiary transactions		2	_	_		-	2	-		-	
Surplus/(Deficit) for the year	1	133 794	201 352	74 349	143 583	135 112	135 112	-	165 054	200 308	204 495

EMPLOYEES COSTS

The budget allocation for employee related costs for the 2023/2024 financial year is R172.9 million, which equals 31 per cent of the total operating expenditure, which is within the norm of 25% to 40%. The Salary and Wage Collective dated 31 March 2023 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution was used when budgeting for employee related costs for the 2023/24 MTREF.

COUNCILLORS COSTS

The budget allocation for Councilors cost for the financial year is R23.2 million. The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in compiling the Municipality's budget, where a percentage increase of 5.4 % was applied based on previous trends.

DEBT IMPAIRMENT/WRITE-OFF

The provision of debt impairment was determined based on an annual collection rate of 68 per cent and the Debt Write-off Policy of the Municipality, Auditor General issued finding with regards to the policy not being updated to suit the current situation.

BULK PURCHASES (Water Inventory)

The 2022/2023 budget for bulk purchase was R45.8-million and the budget for 2023/2024 has increased to R48 million, this indicates an increase of R3 million. Bulk water is supplied my Magalies water.

REPAIRS AND MAINTENANCE

Description	2023/24 Mediu	2023/24 Medium Term Revenue & Expenditure Framework					
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26				
Repairs and maintenance expenditure by Asset Class/Sub-class							
Roads Infrastructure	1,163	1,220	1,278				
Electrical Infrastructure	5,000	5,245	5,492				
Water Supply Infrastructure	7,481	7,848	8,217				
Sanitation Infrastructure	3,600	3,776	3,954				
Information and Communication Infrastructure	1,248	1,309	1,370				
Cemeteries/Crematoria	211	221	231				
Furniture and Office Equipment	39	40	42				
Furniture and Office Equipment	39	40	42				
Machinery and Equipment	179	188	197				
Machinery and Equipment	179	188	197				
Transport Assets	2,089	2,192	2,295				
Total Repairs and Maintenance Expenditure	21,010	22,039	23,075				

The repairs and maintenance budget are supposed to be aligned to the need required to preserve and maintain the Municipality's current infrastructure. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. During the compilation of the 2023/2024 Final budget, the repairs and maintenance was increased by R3 million when compared to the 2022/2023 Final budget of R18.4 million. The total budget for Repairs and maintenance is R21 million which is 4% of the operational expenditure.

GENERAL EXPENDITURE

The general expenditure budget for 2023/2024 amounts to R63.4 million compared to R65.9 million for 2022/2023 financial year this reflects R2,5 million decrease.

CONTRACTED SERVICES

The contracted services budget for the year 2022/2023 was R150.2 million compared to the R148 million budgeted for the 2023/2024 financial year. This reflects the R2 million decrease when compared to 2022/2023 budget.

DEPRECIATION

The depreciation amount is further affected by the disposal of assets, the removal of a district road from the Fixed Asset Register of the municipality, including the review of the useful life of some of the specified assets, The budget for Depreciation for 2023/2024 FY is R50 million.

Table 2 Summary of revenue classified by main revenue source.

NW371 Moretele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22		Current Yea	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue				2	S S	3					
Exchange Revenue											
Service charges - Electricity	2	1			1.5			6	*		
Service charges - Water	2	30 286	30 952	29 089	32 211	32 211	32 211	53	33 983	35 648	37 323
Service charges - Waste Water Management	2	15			1.5			6		9	
Service charges - Waste Management	2	21 627	17 559	20 585	22 458	22 458	22 458	57	24 762	25 975	27 196
Sale of Goods and Rendering of Services	Ш	1 433	360	219	325	325	325		1 079	1 132	1 185
Agency services											
Interest									*		
Interest earned from Receivables		9 249	10 570	12 984	11 078	11 078	11 078	4	13 672	14 342	15 016
Interest earned from Current and Non Current Assets		4 828	7 155	10 813	12 050	12 050	12 050	4	12 689	13 311	13 936
Dividends			-			(4)	*	41			
Rent on Land		- 5	-			(a)	- 1			- 4	9
Rental from Fixed Assets		80	106	172	150	150	150	+	174	183	192
Licence and permits		- 2	565	648	566	1 766	1 766	1	1 096	1 150	1 204
Operational Revenue		5 427	197	3 599	69	69	69		151	159	166
Non-Exchange Revenue					7.5				9579	1,412	-
Property rates	2	- 4	2	2	78	-	1	1	20 100	21 085	22 076
Surcharges and Taxes	100	- 4	2	2	2	120	- 4	29	-	72	- 12
Fines, penalties and forfeits		572		- 4			- 4		1 661	1 742	1 824
Licences or permits							- 1				
Transfer and subsidies - Operational		460 751	551 098	382 652	427 755	428 116	428 116		456 052	482 312	483 928
Interest			+	2				+	100	=	3
Fuel Levy								+			
Operational Revenue		*				-	*		*	-	-
Gains on disposal of Assets		466				(4)			(*)		
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contri		534 720	618 561	460 761	506 663	508 224	508 224		565 419	597 038	604 046

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit. Revenue generated from rates and services charges forms an insignificant percentage of the revenue basket for the Municipality, as the municipality is grants dependent. In the 2023/2024 financial year, revenue from rates and services charges totaled R78 million this reflects 13% of the total revenue budget. There are no material changes when compared to the 2022/2023 budget.

Table 3 Operating Transfers and Grant Receipts

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		459 885	550 331	381 695	426 833	427 033	427 033	454 889	481 091	482 650
Local Government Equitable Share	1 1	340 463	428 895	376 501	415 351	415 351	415 351	443 171	471 840	472 917
Energy Efficiency and Demand Side Management Gra	nt			2,000,000	100000		0.0450	600000		
Expanded Public Works Programme Integrated Grant Infrastructure Skills Development Grant		2 858	2 259	2 344	1 998	1 998	1 998	2 874	-	-
Local Government Financial Management Grant	ΙI	2 680	3 000	2 850	2 900	2 900	2 900	2 900	2 900	3 038
Municipal Disaster Relief Grant	1 1	170	_	-	·	200	200		_	-
Municipal Systems Improvement Grant	ΙI							- 1		
Municipal Disaster Recovery Grant	1 1									
Municipal Demarcation Transition Grant	1 1									
Integrated City Development Grant	ΙI									
Municipal Infrastructure Grant	ΙI	113 715	116 177	-	6 584	6 584	6 584	5 944	6 351	6 695
Water Services Infrastructure Grant	ΙI		3.15.00.00	=177	0.55.01	15,550	107476	7.740	19,992	11777975
Neighbourhood Development Partnership Grant	ΙI									
Public Transport Network Grant	ΙI									
Rural Road Asset Management Systems Grant	ΙI									
Urban Settlement Development Grant	ΙI									
Integrated National Electrification Programme Grant	1 1									
Municipal Rehabilitation Grant	ΙI									
Municipal Emergency Housing Grant	ΙI									
Regional Bulk Infrastructure Grant	1 1									
Metro Informal Settlements Partnership Grant	ΙI									
Integrated Urban Development Grant	ΙI									
	ΙI									
Programme and Project Preparation Support Grant					Q.					
Provincial Government:		-	2	-	-	2	- 20	-	2	. 4
Infrastructure	1 1									
Capacity Building										
District Municipality:			20	200			perit	300	0.	200
Infrastructure		-		-	-		-	-		_
Capacity Building					4					4
Other grant providers:		866	766	957	922	1 083	1 083	1 163	1 220	1 278
Other Grants Received	1 1	866	766	957	922	1 083	1 083	1 163	1 220	1 278

Medium Term Revenue and Expenditure Framework (MTREF) Budget for 2023/2024, 2025/2026, 2025/2026 FY

Capital Transfers and Grants National Government:	П	75 R36	84 358	189 744	190 095	190 096	190 096	161 784	192 813	217 741
Integrated National Electrification Programme Grant Municipal Infrastructure Grant Neighbourhood Development Partmership Grant Rural Road Asset Management Systems Grant Urban Settlements Development Grant Integrated City Development Grant Municipal Disaster Recovery Grant Energy Efficiency and Demand Side Management Grant	nt.	-		110 702	125 096	125 096	125 096	131 784	137 813	144 178
Water Services Infrastructure Grant Public Transport Network Grant Regional Bulk Infrastructure Grant Infrastructure Skills Development Grant Municipal Disaster Relief Grant Municipal Emergency Housing Grant Metro Informal Settlements Partnership Grant Integrated Lirban Development Grant		75 896	84 358	79 042	66 000	65 000	65 000	30 000	55 000	73 563
Provincial Government:		-		-	12		-	-	-	-
Infastructure Capacity Building										
District Municipality: Infrastructure Capacity Building		-	-		14	-	-	-	-	-
Other Grants Received		-	-	00	-	-	-	-	-	
Total Capital Transfers and Grants	5	75 836	84 358	189 744	190 096	190 096	190 096	161 784	192 813	217 741
TOTAL RECEIPTS OF TRANSFERS & GRANTS		536 587	635 456	572 397	617 851	618 212	618 212	617 836	675 124	701 669

3.2. Operating Expenditure Framework

The Municipality's expenditure framework for the 2023/2024 budget and MTREF is informed by the funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA and should there be any operational gains and efficiencies will be directed to funding the capital budget and other core services.

The following table is a high-level summary of the 2023/2024 budget and MTREF (classified per main type of operating expenditure):

Table 4 Summary of operating expenditure by standard classification item

Expenditure			- 194				10				
Employee related costs	2	133 035	127 758	133 712	164 317	164 161	164 161		172 918	181 391	189 916
Remuneration of councillors		4 438	19 956	21 219	22 091	22 154	22 154	- 2	23 284	24 425	25 573
Bulk purchases - electricity	2	*	+	(4)	- 4		-	(4)			5
Inventory consumed	8	118			46 168	50 252	50 252	10	52 700	55 283	57 881
Debt impairment	3							4		-	
Depreciation and amortisation		46 699	124 329	68 034	63 037	63 037	63 037		50 000	52 450	54 915
Interest		1 580	349	105 633	7	3	- 5	0	- 5		-
Contracted services		176 357	162 538	190 867	147 843	150 508	150 508		148 528	152 657	159 842
Transfers and subsidies		-							200		-
Irrecoverable debts written off		57 275	10 562		47 110	47 110	47 110	- 4	51 239	53 750	56 276
Operational costs		53 863	51 353	55 933	62 609	65 986	65 986	- 4	63 481	69 587	72 889
Losses on disposal of Assets		3 396	4 722	758		- 8	*	3			*
Other Losses		*	+:	5.20		*		15	25	+	*:
Total Expenditure		476 762	501 567	576 156	553 176	563 208	563 208		562 149	589 542	617 292
Surplus/(Deficit)		57 958	116 994	(115 395)	(46 513)	(54 984)	(54 984)	-	3 270	7 495	(13 246
Transfers and subsidies - capital (monetary	6	75 836	84 358	189 744	190 096	190 096	190 096	-	161 784	192 813	217 741
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		133 794	201 352	74 349	143 583	135 112	135 112	-	165 054	200 308	204 495
Income Tax	1	-	-	-	-	-	-	-	-	-	+
Surplus/(Deficit) after income tax		133 794	201 352	74 349	143 583	135 112	135 112	-	165 054	200 308	204 495
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	ı	- 1	- 2	- 1	-	- 1	- 1	2		1	- 1
Surplus/(Deficit) attributable to municipality		133 794	201 352	74 349	143 583	135 112	135 112	757	165 054	200 308	204 495
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	7	-	5	-	=	-	-	-	-	1	1
Surplus/(Deficit) for the year	4	133 794	201 352	74 349	143 583	135 112	135 112	-	165 054	200 308	204 495

4. BUDGET TABLES

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2023/2024 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

Medium Term Revenue and Expenditure Framework (MTREF) Budget for 2023/2024, 2025/2026, 2025/2026 FY

4.1 TABLE 6 EXPLANATORY NOTES TO MBRR TABLE A1 - BUDGET

NW371 Moretele - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		2023/24 Mediun	ramework	& Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance	2000000	1000000	no one one	escretoro	HOLYGONAG	100000000000000000000000000000000000000		0000000	W.CHERNA.	27070300
Property rates	47 294	44 801	38 945	48 116	19 088	19 088	7.7	20 100	21 085	22 076
Service charges	51 913	48 511	49 674	54 669	54 669	54 669	-	58 745	61 623	64 519
Investment revenue	4 828	7 155	10 813	12 050	12 050	12 050	-	12 689	13 311	13 936
Transfer and subsidies - Operational	460 751	551 098	382 652	427 755	428 116	428 116	_	456 052	482 312	483 928
Other own revenue	17 227	11 798	17 621	12 189	13 389	13 389	_	17 833	18 707	19 587
Total Revenue (excluding capital transfers and contributions)	582 014	663 362	499 706	554 779	527 312	527 312	-	565 419	597 038	604 046
Employee costs	133 035	127 758	133 712	164 317	164 161	164 161	-	172 918	181 391	189 916
Remuneration of councillors	4 438	19 956	21 219	22 091	22 154	22 154	-	23 284	24 425	25 573
Depreciation and amortisation	46 699	124 329	68 034	63 037	63 037	63 037	-	50 000	52 450	54 915
Finance charges	1 580	349	105 633	(CO.	200	1355555	_	1000		0.0.0
Inventory consumed and bulk purchases	118	45	30000	46 168	50 252	50 252	12	52 700	55 283	57 881
Transfers and subsidies	-110	-	-		- 00 202	_	_		20,500	-
Other expenditure	290 892	229 175	247 557	257 562	263 604	263 604	-	263 247	275 994	289 006
Total Expenditure	476 762	501 567	576 156	553 176	563 208	563 208		562 149	589 542	617 292
Surplus/(Deficit)	105 253	161 795	(76 450)	1 603	(35 896)	(35 896)		3 270	7 495	(13 246
outpus (Denot)	100 230	101 750	(10 430)	1 005	(55 650)	(00 000)		5210	7.400	(10240
Transfers and subsidies - capital (monetary allocations)	75 836	84 358	189 744	190 096	190 096	190 096	_	161 784	192 813	217 741
Transfers and subsidies - capital (in-kind)	404.000		- 440.004	- 404.000	454.000	454.000	, YE,	405.054	-	
Surplus/(Deficit) after capital transfers & contributions	181 0 89	246 153	113 294	191 699	154 200	154 200	-	165 054	200 308	204 495
Share of Surplus/Deficit attributable to Associate	_		-	5-0		_		-	:=0	_
Surplus/(Deficit) for the year	181 089	246 153	113 294	191 699	154 200	154 200		165 054	200 308	204 495
Capital expenditure & funds sources								-		
Capital expenditure	57 179	97 339	213 976	250 932	228 510	228 510	-	190 134	192 813	214 741
Transfers recognised - capital	57 179	94 124	215 614	192 451	192 601	192 601	-	161 784	192 813	214 741
Borrowing		123	121	120	- 4	2	12	2	120	- 2
Internally generated funds	<u> </u>	3 214	(1 638)	58 481	35 909	35 909	_	28 350	_	12
Total sources of capital funds	57 179	97 339	213 976	250 932	228 510	228 510	-	190 134	192 813	214 741
Capital expenditure & funds sources	100/100/23	Voltagage:	Section 1	139,7053,100	18773-0715-000	2000.000.000		A ROOM OF	-2000-2000	V/Manager
Capital expenditure	57 179	97 339	213 976	250 932	228 510	228 510	-	190 134	192 813	214 741
Transfers recognised - capital	57 179	94 124	215 614	192 451	192 601	192 601	-	161 784	192 813	214 741
Borrowing		-	-	-	0.50				-	
Internally generated funds	-	3 214	(1.638)	58 481	35 909	35 909	-	28 350	-	-
Total sources of capital funds	57 179	97 339	213 976	250 932	228 510	228 510		190 134	192 813	214 741
Financial position	168 465	268 624	366 368	363 901	446 189	446 189		364 940	424 885	469 555
Total current assets Total non current assets	760 136	1 154 466	1 188 680	1 477 572	1 354 152	1 354 152	- 5	1 471 864	1 612 227	1 772 053
Total current liabilities	(83 382)	200 237	221 056	136 073	352 030	352 030	- 0	221 056	221 056	221 056
Total non current liabilities	5 074	5 255	6 468	461	1 674	1 674		6 468	6 468	6 468
Community wealth/Equity	910 830	1 222 394	1 327 524	1 513 240	1 446 637	1 446 637	2	1 609 280	1 809 589	2 014 084
Cash flows	10.000	The property of	Contraction	1,61,223.6	78.0242.2	11/2/03/96		18,47,68	W. S. S. S.	Figure 1903
Net cash from (used) operating	16	1 236	445 818	236 837	213 236	213 236	-	196 443	233 235	238 970
Net cash from (used) investing	(97 048)	(165 271)	(171 192)	(250 932)	(228 510)	(228 510)	-	(190 134)	(192 813)	(214 741
Net cash from (used) financing Cash/cash equivalents at the year end	(97 031)	(164 035)	274 627	(14 095)	(15 274)	(15 274)	- 1	250 928	291 350	315 579
Cash backing/surplus reconciliation	40.0017	(10.100)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,040.0	1,000.1/				4.00.0
Cash and investments available	62 115	171 635	256 507	225 863	246 085	246 085	= 2	250 928	291 350	315 579
Application of cash and investments	(137 437)	107 037	122 406	100 313	273 593	273 593	_	150 057	143 734	137 113
Balance - surplus (shortfall)	199 552	64 598	134 101	125 550	(27 508)	(27 508)		100 871	147 617	178 467
Asset management	10500000000	A 1000 A 1000	0.00000000	NEW PROCESSOR	10.00	10-1-17-W(1)		Mineracone	4262 H420	100000000000000000000000000000000000000
Asset register summary (WDV)	1 164 489	1 216 859	1 361 367	1 298 764	1 518 927	1 518 927		1 475 083	1 440 579	1 442 013
Depreciation	46 699	124 329	68 034	63 037	63 037	63 037		50 000	52 450	54 915
Renewal and Upgrading of Existing Assets Repairs and Maintenance	(63 586) 14 797	955 16 906	69 563 22 807	51 487 20 214	11 850 18 418	11 850 18 418		21 010	2 090 22 039	23 075
Free services	1903400	9239339	98379/69	Appropried	0/06/JSG	200700000 2000000		4	SANTEN A	DOB (E)
	-	6 430	11.574	10 910	10 910	10 910		11 488	12 051	12.617
Cost of Free Basic Services provided			1.449	18 340	7 263	7 263		7 648	8 022	8 399
Cost of Free Basic Services provided Revenue cost of free services provided	- 8	6 264	1 443	10 340	. 200	(1,000,000)		0.000	5355	0.000
Cost of Free Basic Services provided	3	6 264	1443	-	-	4		-	_	-
Cost of Free Basic Services provided Revenue cost of free services provided Households below minimum service level	5	6 264 - -	NESSES	6394343	20000	-		2.0090	-	
Cost of Free Basic Services provided Revenue cost of free services provided Households below minimum service level Water:		-	-	-	-	4		-	*	-

- a. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- b. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- c. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF.
 - b. Capital expenditure is balanced by capital funding sources, of which
 - Transfers recognized is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow budget
 - iii. Internally generated funds are financed from a combination of the current generating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4.2 TABLE 7 MBRR TABLE A2 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY STANDARD CLASSIFICATION) EXPLANATORY NOTES TO MBRR TABLE A2 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY STANDARD CLASSIFICATION)

NW371 Moretele - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Cur	ment Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Governance and administration		364 622	450 140	407 284	441 924	442 015	442 015	495 725	526 827	530 490
Executive and council		-	-		-	-		-	-	
Finance and administration		364 622	450 140	407 284	441 924	442 015	442 015	495 725	526 827	530 490
Internal audit		-	-		-	-	-		-	
Community and public safety		1 039	909	811	922	1 192	1 192	1 036	1 087	1 138
Community and social services		653	766	807	922	1 192	1 192	1 036	1 087	1 138
Sport and recreation		386	142	4	5	-	1.5	1	8000	
Public safety		-			-	-	-		-	- 1
Housing		-	-		-	-	- 1	- 2		
Health		-			-	-	9			- 1
Economic and environmental services		114 287	116743	111 350	132 246	133 446	133 446	138 824	145 314	152 077
Planning and development		113715	116 177	110 702	131 680	131 680	131 680	137 728	144 164	150 873
Road transport		572	565	648	566	1766	1 766	1 096	1 150	1 204
Environmental protection		-	-		-	-		-		-
Trading services		130 607	135 128	131 060	121 667	121 667	121 667	91 619	116 623	138 082
Energy sources		1	-			-		-	-	-
Water management		130 606	135 128	131 060	121 667	121 667	121 667	91 619	116 623	138 082
Waste water management				-	-	-		-		**
Waste management		-		-	-	-		-		**
Other	4	-		-	-	-		-		-
Total Revenue - Functional	2	610 556	702 920	650 505	696 759	698 320	698 320	727 203	789 850	821 787

Surplus/(Deficit) for the year	- 1 - 1	97 507	172 783	8 188	143 583	135 112	135 112	165 054	200 308	204 495
Total Expenditure - Functional	3	513 049	530 136	642 317	553 176	563 208	563 208	562 149	589 542	617 29
Other	4		-	-	-	-	-	-		
Wasta management			101	-	1 373	1 303	1 303	1447	1 518	1 58
Waste water management		62 114	54 597	61 350	-	-	-	-	-	
Water management		173 912	186 043	267 797	167 548	169 210	169 210	163 670	171 690	17975
Energy sources		12 004	11 103	16 914	14 920	12 920	12 920	16 920	17 749	18 58
Trading services		248 030	251 844	346 061	183 841	183 433	183 433	182 037	190 957	199 93
Environmental protection		20	140	-	-	-	12	S-		
Road transport		8 640	11 444	10 255	35 711	36 205	36 205	33 433	35 071	36.71
Planning and development		10 845	42 409	47 825	58 009	59 576	59 576	62 074	65 105	68 20
Economic and environmental services		19 485	53 852	58 081	93 720	95 781	95 781	95 506	100 176	104 90
Health		618	404	367	1310	1 308	1 308	1 152	1 208	126
Housing			-	-	-	-	-	-	-	
Public safety		**	-		-	-	1-1	- 1	-	9
Sport and recreation		4 824	4 292	3 524	3 498	3714	3714	4 057	4 256	445
Community and social services		3 634	14 224	16 728	20 262	20 501	20 501	21 372	22 419	23.47
Community and public safety		9 076	18 920	20 619	25 070	25 524	25 524	26 580	27 883	29 19
Internal audit		3.465	3 2 5 6	4 025	6 936	6 936	6 936	7 303	7 661	8 02
Finance and administration		179 837	155 285	153 490	172 333	179 189	179 189	175 768	184 239	192 90
Executive and council		53 156	46 979	60 041	71 275	72 345	72 345	74 955	78 627	82 32
Governance and administration		236 459	205 520	217 556	250 544	258 470	258 470	258 026	270 527	283 24
xpenditure - Functional			110020100	0.000.000	0.0000000	17167856-000			0.100.0001-0	

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified mSCOA standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

4.3 TABLE 8 MBRR TABLE A3 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

NW371 Moretele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Cui	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1							200000000		
Vote 1 - Executive and Council		-			-		-	-	-	-
Vote 2 - Finance and Administration		364 622	450 140	407 284	441 924	442 015	442 015	495 725	526 827	530 490
Vote 3 - Internal Audit		-	-	-	-	Η.	-	-	-	-
Vote 4 - Community and Social Services		653	766	807	922	1 192	1 192	1 036	1 087	1 138
Vote 5 - Sport and Recreation		386	142	4	5-3	-	-	2	-	-
Vote 6 - Health		-	-		-	-	-	-		-
Vote 7 - Planning and Development		113 715	116 177	110 702	131 680	131 680	131 680	137 728	144 164	150 873
Vote 8 - Road Transport		572	565	648	566	1 766	1 766	1 096	1 150	1 204
Vote 9 - Energy Sources		1	-	-	-	-	-	-	-	-
Vote 10 - Water Management		130 606	135 128	131 060	121 667	121 667	121 667	91 619	116 623	138 082
Vote 11 - Waste Water Management		-	-	-	3-1	*	-	-	-	-
Vote 12 - Waste Management		-	-	-	:÷:	*	-	*		-
Vote 13 -			-	-	-	*				-
Vote 14 -			-	-	-	-	-		-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	610 556	702 920	650 5 05	696 759	698 320	698 320	727 203	789 850	821 7 <mark>8</mark> 7
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		53 156	50 324	60 041	71 275	72 345	72 345	74 955	78 627	82 323
Vote 2 - Finance and Administration		179 837	149 767	153 490	172 333	179 189	179 189	175 768	184 239	192 900
Vote 3 - Internal Audit		3 465	3 256	4 025	6 936	6 936	6 936	7 303	7 661	8 021
Vote 4 - Community and Social Services		3 634	15 039	16 728	20 262	20 501	20 501	21 372	22 419	23 473
Vote 5 - Sport and Recreation		4 681	4 292	3 524	3 498	3 714	3 714	4 057	4 256	4 456
Vote 6 - Health		618	404	367	1 310	1 308	1 308	1 152	1 208	1 265
Vote 7 - Planning and Development		10 737	43 768	47 825	58 009	59 576	59 576	62 074	65 105	68 204
Vote 8 - Road Transport		8 640	11 444	10 255	35 711	36 205	36 205	33 433	35 071	36 719
Vote 9 - Energy Sources		12 004	11 103	16 914	14 920	12 920	12 920	16 920	17 749	18 583
Vote 10 - Water Management		173 912	186 144	267 797	168 921	170 513	170 513	165 117	173 208	181 348
Vote 11 - Waste Water Management		62 114	54 597	61 350	-	-	-	-	-	-
Vote 12 - Waste Management		//	-	-	-		-	-	-	-
Vote 13 -		_	2	- 0	-	2	-	2	2	- 5
Vote 14 -		2	12	- 0	-	2	_	2	(2)	2
Vote 15 -		- 2	12	0	-	2	_	0		
Total Expenditure by Vote	2	512 799	530 136	642 317	553 176	563 208	563 208	562 149	589 542	617 292
Surplus/(Deficit) for the year	2	97 757	172 783	8 188	143 583	135 112	135 112	165 054	200 308	204 495

EXPLANATORY NOTES TO MBRR TABLE A3 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Vote Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
evenue by Vote	-1									
Vote 1 - Executive and Council	1 1	-	12	28	<u></u>	2	-	12	28	523
1.1 - Executive and Council - Mayor and Council										
Vote 2 - Finance and Administration	30	364 622	450 140	407 284	441 924	442 015	442 015	495 725	526 827	530 49
2.1 - Finance and Administration - Administrative an		359 199	439 537	390 572	441 924	442 015	442 015	495 677	526 777	530 438
2.2 - Finance and Administration - Asset Manageme	nt			1000000						
2.3 - Finance and Administration - Finance	\	5 424	10 603	16 561		-	700	47	49	52
2.4 - Finance and Administration - Human Resource		-		151	3.73	7	2.70	18	=	150
2.5 - Finance and Administration - Information Technology - Finance and Administration - Supply Chain Ma										
Vote 3 - Internal Audit	1 1	0.70	:-		N=0	-	0.70	:=	-	(7)
3.1 - Internal Audit - Governance Function										
Vote 4 - Community and Social Services		653	766	807	922	1 192	1 192	1 036	1 087	1 138
4.1 - Community and Social Services - Cemeteries F	uneral	100000	0000	See.		1 1962	1.104	. 530		, 100
4.2 - Community and Social Services - Community H			Market Co.							
4.3 - Community and Social Services - Disaster Mar		170	-	1 = 1	3 7 2	200	200	-	-	17
4.4 - Community and Social Services - Libraries and	Archiv	483	766	807	922	992	992	1 036	1 087	1 138

Vote 5 - Sport and Recreation	386	142	4	÷	1946	140	-	-	-
5.1 - Sport and Recreation - Sports Grounds and Stadiums	386	142	4	- 5	3.50	7.0	- 5		
Vote 6 - Health	*	2	-	쐽		20	2	-	٥
6.1 - Health - Health Services									
Vote 7 - Planning and Development	113 715	116 177	110 702	131 680	131 680	131 680	137 728	144 164	150 87
7.1 - Planning and Development - Economic Development/		110 111	110 702	131 660	131 000	131 000	137 720	144 104	130 07
7.2 - Planning and Development - Project Management Uni		116 177	110 702	131 680	131 680	131 680	137 728	144 164	150 8
			(I/AGE)	90.74594B	1-37-387-X	907.009.00			
Vote 8 - Road Transport	572	565	648	566	1 766	1 766	1 096	1 150	1.20
8.1 - Road Transport - Public Transport 8.2 - Road Transport - Roads	572	565	648	566	1766	1 766	1 096	1 150	12

Audited Outcome	Audited Outcome	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	I as a second
	COLOME	Outcome	Budget	Budget	Forecast	2023/24	2024/25	2025/26
130 606	135 128	131 060	121 667	121 667	121 667	91 619	116 623	128 082
130 806	135 128	131 060	121 667	121 667	121 667	91 619	116 623	138 062
19	-		-	-				-
	130 606	130 806 135 128	130 806 138 128 131 080	130 806 135 128 131 060 121 667	130 806 135 128 131 060 121 667 121 667	130 806 135 128 131 080 121 867 121 867 121 867	130 806 135 128 131 080 121 667 121 667 91 619	130 806 135 128 131 060 121 667 121 667 121 667 91 619 116 623

Medium Term Revenue and Expenditure Framework (MTREF) Budget for 2023/2024, 2025/2026, 2025/2026 FY

1										
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	610 556	702 920	650 505	696 759	698 320	698 320	727 203	789 850	821 787

NW371 Moretele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Mediur	n Term Revenue Framework	& Expenditure
R thousand	Ц	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Expenditure by Vote	1	. 14	1	33						£c.
Vote 1 - Executive and Council 1.1 - Executive and Council - Mayor and Council		53 156 53 156	50 324 50 324	60 041 60 041	71 275 71 275	72 345 72 345	72 345 72 345	74 955 74 955	78 627 78 627	82 323 82 323
Vote 2 - Finance and Administration		179 837	149 767	153 490	172 333	179 189	179 189	175 768	184 239	192 900
2.1 - Finance and Administration - Administrative an	d Corp	129 367	66 072	71 260	88 146	89 752	89 752	90 130	94 546	98 990
2.2 - Finance and Administration - Asset Manageme	-015000A	3 413	4722	758	-	-	-	-	-	-
2.3 - Finance and Administration - Finance	П	18 694	39 218	33 502	31 061	35 632	35 632	30 570	31 926	33 428
2.4 - Finance and Administration - Human Resource	5	6 939	14 591	22 700	14 534	22 508	22 508	15 610	16 374	17 144
2.5 - Finance and Administration - Information Tech		15 641	15 148	17 569	25 728	24 388	24 388	25 857	27 124	28 398
2.6 - Finance and Administration - Supply Chain Ma	nagem	5 784	10 015	7 701	12 864	6 909	6 909	13 602	14 269	14 939
Vote 3 - Internal Audit		3 465	3 256	4 025	6 936	6 936	6 936	7 303	7 661	8 021
3.1 - Internal Audit - Governance Function		3 465	3 256	4 025	6 936	6 936	6 936	7 303	7 661	8 021
Vote 4 - Community and Social Services		3 634	15 039	16 728	20 262	20 501	20 501	21 372	22 419	23 473
4.1 - Community and Social Services - Cemeteries I	unera	-		531	200	200	200	211	221	231
4.2 - Community and Social Services - Community F	V128 (2007)	1 281	11 823	12 600	14 017	14 235	14 235	14 671	15 390	16 114
4.3 - Community and Social Services - Disaster Mar		1 423	1 407	1 782	3 150	3 081	3 081	3 374	3 539	3 705
4.4 - Community and Social Services - Libraries and	Archiv	929	1809	1 814	2 895	2 985	2 985	3 116	3 268	3 422

ote 4 - Community and Social Services	3 634	15 039	16 728	20 262	20 501	20 501	21 372	22 419	23 4
I.1 - Community and Social Services - Cemeteries Funeral	-	44.000	531	200	200	200	211	221	
.2 - Community and Social Services - Community Halls an	1 281	11 823	12 600	14 017	14 235	14 235	14 671	15 390	16 1
1.3 - Community and Social Services - Disaster Manageme	1 423 929	1 407 1 809	1 782 1 814	3 150 2 895	3 081 2 985	3 081 2 985	3 374 3 116	3 539 3 268	3
.4 - Community and Social Services - Libraries and Archiv	929	1 013	1014	2 890	2 905	2 965	3116	3 200	31
Fote 5 - Sport and Recreation 1 - Sport and Recreation - Sports Grounds and Stadiums	4 681 4 681	4 292 4 292	3 524 3 524	3 498 3 498	3714 3714	3 714 3 714	4 057 4 057	4 256 4 256	4.
/ote 6 - Health	618	404	367	1 310	1 308	1 308	1 152	1 208	1
i.1 - Health - Health Services	618	404	367	1 310	1 308	1 308	1 152	1 208	1
/ote 7 - Planning and Development	10 737	43 768	47 825	58 009	59 576	59 576	62 074	65 105	68
.1 - Planning and Development - Economic Development/	4 820	37 776	40 024	51 725	53 455	53 455	56 130	58 880	61
.2 - Planning and Development - Project Management Uni	5 917	5 992	7 802	6 284	6 121	6 121	5944	6 225	6
ote 8 - Road Transport	8 640	11 444	10 255	35 711	36 205	36 205	33 433	35 071	36
1 - Road Transport - Public Transport	1771	2 484	1 605	4 117	4 153	4 153	4 576	4 800	
2 - Road Transport - Roads	6 868	8 960	8 650	31 594	32 052	32 052	28 857	30 271	31
ote 9 - Energy Sources	12 004	11 103	16 914	14 920	12 920	12 920	16 920	17 749	18
1 - Energy Sources - Electricity 2 - Energy Sources - Street Lighting and Signal Systems	12 004	11 103	16 914	14 920	12 920	12 920	16 920	17 749	18

NW371 Moretele - Table A3 Budgeted Final Vote Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	organiza is		Term Revenue Framework	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 10 - Water Management 10.1 - Water Management - Water Treatment 10.2 - Water Management - Water Distribution 10.3 - Water Management - Water Distribution		173 912 173 912	186 144 186 043 101	267 797 267 797	168 921 167 548 1 373	170 513 169 210 1 303	170 513 169 210 1 303	165 117 163 670 1 447	173 208 171 690 1 518	181 348 179 759 1 589
Vote 11 - Waste Water Management 11.1 - Waste Water Management - Public Toilets 11.2 - Waste Water Management - Waste Water Tre	atment	62 114 62 114	54 597 54 597	61 350 61 350	Ē	3	3	-		Ē
Vote 12 - Waste Management 12.1 - Solid Waste Removal			÷		Z		1			
Vote 14 -					_		_	-		
Vote 14-		-	-		-	-	-	-	-	
Vote 15 -		-	-		-	-	_	-	-	
otal Expenditure by Vote	2	512 799	530 136	642 317	553 176	563 208	563 208	562 149	589 542	617 25
rplus/(Deficit) for the year	2	97 757	172 783	8 188	143 583	135 112	135 112	165 054	200 308	204 49

4.4 TABLE 9 MBRR TABLE A4 - BUDGETED FINANCIAL PERFORMANCE

Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue				31	X 6			1			
Exchange Revenue	L										
Service charges - Electricity	2	5.000 t	s.oviiss			over the	vacine.	- 2		and the	vo.d.
Service charges - Water	2	30 286	30 952	29 089	32 211	32 211	32 211	5	33 983	35 648	37 323
Service charges - Waste Water Management	2		*	1000000	12200	87709.045	220,528		010160	100 DE	92001341
Service charges - Waste Management	2	21 627	17 559	20 585	22 458	22 458	22 458	-	24 762	25 975	27 196
Sale of Goods and Rendering of Services Agency services		1 433	360	219	325	328	325		1 079	1 132	1 185
Interest	ш	100	10.00	15:20	100	2.52					12000
Interest earned from Receivables Interest earned from Current and Non Current Assets Dividends		9 249 4 828	10 570 7 155	12 984 10 813	11 078 12 050	11 078 12 060	11 078 12 050		13 672 12 689	14 342 13 311	15 016 13 936
Rent on Land	ш	2	9.1				0.1			2	8
Rental from Fixed Assets	ш	80	106	172	150	150	150	- 9	174	183	192
Licence and permits	ш	-	565	648	566	1 766	1 766		1 096	1 150	1 204
Operational Revenue	Ш	5 427	197	3 599	69	69	69	1	151	159	166
Non-Exchange Revenue			5000000				1000000				2000
Property rates	2	47 294	44 801	38 945	48 116	19 088	19 088	60	20 100	21 085	22 076
Surcharges and Taxes	100				(*)	-			4		
Fines, penalties and forfeits Licences or permits	Ш	572		:	*				1 661	1 742	1 824
Transfer and subsidies - Operational	ш	460 751	551 098	382 652	427 755	428 116	428 116	100	456 052	482 312	483 928
Interest	ш	.7							.5	(5)	
Fuel Levy	ш	3		*		- 3	8	- 1		18	
Operational Revenue	ш	1		+	-	4		-	1-61	17	-
Gains on disposal of Assets Other Gains	Ш	466	- 8	- 8	<u> </u>	- 6	8	8		- 5	8
Discontinued Operations	Н	12					- 25				-
Total Revenue (excluding capital transfers and contri		582 014	663 362	499 706	554 779	527 312	527 312		565 419	597 038	604 046
									1000000		
Expenditure	-		+		- 1	- 6	-+	+	-	-	
The state of the s	2	122.025	107.750	122 712	464 247	101 101	104 101		172.010	101 201	189 916
Employee related costs	2	133 035	127 758	133 712	164 317	164 161	164 161	6	172 918	181 391	24.70.30.00.00
Remuneration of councillors	2	4 438	19 956	21 219	22 091	22 154	22 154	- 1	23 284	24 425	25 573
Bulk purchases - electricity	1000	440	200		40 400	50.050	50.050		50.700	55,000	E7 004
Inventory consumed	8	118	-		46 168	50 252	50 252		52 700	55 283	57 881
Debt impairment	3	40,000	404.000	00.004	C2 027	02.027	00.007		50,000	50.450	-
Depreciation and amortisation Interest		46 699 1 580	124 329 349	68 034 105 633	63 037	63 037	63 037		50 000	52 450	54 915
Contracted services		1,0100000000	W. W. W. W. W.	190 867	117 012	150 508	150 508		140 520	150 057	159 842
Transfers and subsidies		176 357	162 538	190 867	147 843	150 506	150 508		148 528	152 657	159 842
77747 8 787-17 (1787-1787)		67.075	10.500		47.440	47.440	47.440		E4 000	62.750	EC 070
Irrecoverable debts written off		57 275	10 562	FF 000	47 110	47 110	47 110	-	51 239	53 750	56 276
Operational costs		53 863	51 353	55 933	62 609	65 986	65 986	-	63 481	69 587	72 889
Losses on disposal of Assets		3 396	4 722	758	0.1		-	*	*	*	
Other Losses		476.760	E04 E67	F7C 4FC	553.476	EC2 200	EC2 200		ECO 440	E00 E40	047 000
Total Expenditure Surplus/(Deficit)	-	476 762 105 253	501 567 161 795	576 156 (76 450)	553 176 1 603	563 208 (35 896)	563 208 (35 896)	-	562 149 3 270	589 542 7 495	617 292 (13 246)
Transfers and subsidies - capital (monetary		200000000	- CATGOSCO	-	7115 DODGE STORE 1	THE RESERVE OF THE PARTY OF THE	A 10070-00-00	1771	7/50C/596AT	1000000000	262,000,000
The second secon	6	75 836	84 358	189 744	190 096	190 096	190 096	-	161 784	192 813	217 741
Transfers and subsidies - capital (in-kind)	6	= =	-	~	-	-	#	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		181 089	246 153	113 294	191 699	154 200	154 200	-	165 054	200 308	204 495
Income Tax		-	-	-	-	-	-	= 1	-		-
Surplus/(Deficit) after income tax		181 089	246 153	113 294	191 699	154 200	154 200	-	165 054	200 308	204 495
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities		2	-	*			7.	-	7		1
Surplus/(Deficit) attributable to municipality		181 089	246 153	113 294	191 699	154 200	154 200	-	165 054	200 308	204 495
COMPANY OF THE CONTROL OF THE CONTRO	I	15700000000	T-10 M: 00 M/2	700000000000000000000000000000000000000	7.55-76-10-779	1,107.000.000	(C-1, -1, C-1, -1, -1)	222	115550000000	100000000000000000000000000000000000000	20,100,00

246 153

181 089

113 294

191 699

154 200

154 200

Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions

Surplus/(Deficit) for the year

200 308

165 054

Total operating revenue is R725 million in 2023/2024 and Revenue to be generated from property rates is R20 million in the 2023/2024.

- The original budget for services charges water is R33.9 million and for refuse is R24.7 million.
- Transfers recognized operational transfers include the local government equitable share and other operating grants from national and provincial government is R456.1 million and the capital transfer is 161.7 million.
- 3. Bulk purchases (Inventory Water) for 2023/2024 budget are R48-million.
- 4. The original budgeted allocation for employee-related costs for the 2023/2024 financial year is R172.9 million, which equals 30 per cent of the total operating expenditure.
- 5. The original budgeted allocation for Councillors remuneration for the 2023/2024 financial year is R23 million.
- 6. Contracted Services- Budget for contracted services for 2022/2023 was R 150 million as compared to the budget for 2023/2024 amounting to R148 million which reflects decrease of R2 million.
- 7. Repairs and maintenance- The budget for 2022/2023 was R18 million and for 2023/24 R21million, which indicates an increase of R3 million.
- 8. Fuel and Lubricant- The budget for Fuel and Lubricant for 2023/2024 is R3.4 million. (Other materials)

4.5TABLE 10 MBRR TABLE A5 - BUDGETED CAPITAL EXPENDITURE BY VOTE, STANDARD CLASSIFICATION AND FUNDING SOURCE

Capital expenditure vide Multi-year expenditure bole appropriated Vote 1 - Executive and Council Vote 2 - Frances and Administration Vote 3 - Internal Audit Vote 1 - Executive and Council Vote 4 - Council Vote 5 - Council year expenditure sub-total Vote 7 - Vote 7	Vote Description	Ref	2019/20	2020/21	2021/22		Current Yea	or 2022/23		2023/24 Medium Term Revenue & Expenditure Framework			
Wall-year expenditure to be appropriated 2 - - 666 - 4 500 4 500 - <t< th=""><th>R thousand</th><th>1</th><th>(50723315)</th><th>1,000,000,000</th><th></th><th>Original Budget</th><th></th><th>Tel (1) (1) (1) (1)</th><th>11.755 (7.75 (7.75)</th><th></th><th></th><th>Budget Year +2 2025/26</th></t<>	R thousand	1	(50723315)	1,000,000,000		Original Budget		Tel (1) (1) (1) (1)	11.755 (7.75 (7.75)			Budget Year +2 2025/26	
Vote 1 - Executive and Council						İ							
Vote 2 - Finance and Administration -		2		700	444	1002	1129447			555		W1	
Vote 3 - Internal Audit				-	535		20,000	30000	-			2	
Vote 4 - Community and Social Services			-	-	3 135	53 927	(30 697)	(30 697)	-	250	- 2	- 2	
Vote 5 - Sport and Recreation 1200 (1200) - 1000 - -	CONTRACTOR CONTRACTOR CONTRACTOR		*	-	-	-		SEC000464	*	7688	-	*	
Vote 6 - Health			Ξ.	7.5	-	8 800	9 140	15530100	-	107.78	¥.	- 6	
Vote 7 - Planning and Development 1464	Vote 5 - Sport and Recreation		5	(*)	17	1 200	(1 200)	(1 200)	-	1 000	- 5	5.	
Vote 8 - Road Transport	2 T 2 T 2 T 2 T 2 T 2 T 2 T 2 T 2 T 2 T		5	-		-	- 5	2.47	-	-	- 5	5	
Vote 9 - Energy Sources - 11 637 14 900 20 342 17 368 17 368 - 4 329 16 243 8 8	Vote 7 - Planning and Development		2	72	-	2000	7,177	7 440	-	2 600	-	2	
Vote 10 - Water Management 0 18 773 25 555 102 709 64 423 64 423 - 73 066 141 469 1131 Vote 11 - Waste Water Management (28 627) 42 472 61 250 21 523 46 214 46 214 - 25 000 27 090 40 Vote 13 - - - - - - - - - -	Vote 8 - Road Transport		1 464	-	21 497	38 730	88 899	88 899	-	12 569	8 010	42 756	
Vote 11 - Waste Water Management Vote 12 - Waste Management Vote 13 - Waste Management Vote 13 - Vote 14 - Vote 15 - Vote 14 - Vote 15 - Vote 14 - Vote 15 - V	Vote 9 - Energy Sources		-	11 637	14 900	20 342	17 368	17 368	-	4 329	16 243	8 200	
Vote 12 - Waste Management Vote 13 - Wote 14 - Vote 15 - - - - - - - - - -	Vote 10 - Water Management		0	18 773	25 555	102 709	64 423	64 423	-	73 066	141 469	113 074	
Vote 13 -	Vote 11 - Waste Water Management		(28 627)	42 472	61 250	21 523	46 214	46 214		25 000	27 090	40 211	
Vote 14 - Vote 15 - Vote 16 - Vote 16 - Vote 16 - Vote 16 - Vote 17 - Vote 18 - Vote 18 - Vote 19 - Vote	Vote 12 - Waste Management		-	-			17		-	-	-	5	
Vote 15 -	Vote 13 -		-	-	-	-	3		-			- 2	
Capital multi-year expenditure sub-total 7 (27 163) 72 881 126 943 250 932 206 088 206 088 - 119 614 192 813 204 32 206 088 -	Vote 14 -		2	72	2	2	72	2	_	2	2	2	
Single-year expenditure to be appropriated 2	Vote 15 -		2	12	-	-	2	2	-	- 2	2	. g	
Vote 1 - Executive and Council - 976 - <	Capital multi-year expenditure sub-total	7	(27 163)	72 881	126 943	250 932	206 088	206 088	_	119 614	192 813	204 241	
Vote 1 - Executive and Council - 976 - <	Single-year expenditure to be appropriated	2	900,00000	0000000		1909-0000	William St.	201000000		CAMBORRA	ONON-MARKET	Distances:	
Vote 3 - Internal Audit -	Vote 1 - Executive and Council			976		-		*	-		-		
Vote 3 - Internal Audit -	Vote 2 - Finance and Administration		-	258	52	-	-	-	-	5 950	_	-	
Vote 5 - Sport and Recreation - 1 729 -	Vote 3 - Internal Audit		2	-		-	- 1	3	-	-	1	- 3	
Vote 5 - Sport and Recreation - 1 729 -	Vote 4 - Community and Social Services		151	5 842	6 451	_	12	2	_	50	2	10 500	
Vote 6 - Health -	[-5000	75/95/61		-	22	2	2	1976	0	97.74	
Vote 7 - Planning and Development - - (29) - - - 2500 - Vote 8 - Road Transport - - 22 336 - - - 4 200 - Vote 9 - Energy Sources - - 11 860 - - - 6 000 - Vote 10 - Water Management 60 462 11 975 18 362 -<			2	100	-	-	- 4	2	-	-			
Vote 8 - Road Transport - - 22 336 - - - 4 200 - Vote 9 - Energy Sources - - 11 860 - - - 6 000 - Vote 10 - Water Management 60 462 11 975 18 362 - - - - - 51 820 - Vote 11 - Waste Water Management 24 011 3 678 (50 050) -			2	-	(29)	-		_	_	2 500		- 2	
Vote 9 - Energy Sources - - 11 860 - - - 6000 - Vote 10 - Water Management 60 462 11 975 18 362 - - - - 51 820 - Vote 11 - Waste Water Management 24 011 3 678 (50 050) -	STATE OF THE PROPERTY OF THE P		-		2 P 2 P 3	-	-	2	_	197/37.7		-	
Vote 10 - Water Management 60 462 11 975 18 362 - - - - 51 820 - Vote 11 - Waste Water Management 24 011 3 678 (50 050) -			100	-		2.25	15.5	-		1000000			
Vote 11 - Waste Water Management 24 011 3 678 (50 050) - - - - - - Vote 12 - Waste Management - - - - - - - - Vote 13 - - - - - - - - - Vote 14 - - - - - - - - - Vote 15 - - - 78 051 - - - - - - - - 10 cm Capital single-year expenditure sub-total 84 624 24 458 87 033 - - - - - 70 520 - 10 cm			and the			1383	8	- 8		177.77	8	- 3	
Vote 12 - Waste Management -			College	60.0000000	1000000	527	8	<u> </u>		30,1023	8	0	
Vote 13 - -			-1011		2000	120		<u> </u>		- 2		2	
Vote 14 - - - - - - - - Vote 15 - - - - - - - - - Capital single-year expenditure sub-total 84 624 24 458 87 033 - - - - 70 520 - 10 520											_		
Vote 15 - - - 78 051 - - - - - - - - - - - - - - - - 10 cm	2717.47			(.5)		1150				100			
Capital single-year expenditure sub-total 84 624 24 458 87 033 70 520 - 10	V 100 (100 (100 (100 (100 (100 (100 (100).5/		0.000						1 2	
			84 624	24.458	ALT PER	- 55	163	- 2		70 520		10 500	
Total Capital Expenditure - Vote 57 462 97 339 213 976 250 932 206 088 206 088 - 190 134 192 813 214	Total Capital Expenditure - Vote	+	1970			250 932	- Company			1000	192 813	214 741	

Capital Expenditure - Functional											
Governance and administration		-	1 234	(1 638)	53 927	13 865	13 865	12	6 200	20	2
Executive and council		- 4	976	606	50 521	2 250	2 250	(2)		- 2/	125
Finance and administration			258	(2 244)	53 927	11.615	11 615	4	6 200		
Internal audit			200	(2244)	50 521	.11.010	11010	0.71	0 200		-
Community and public safety		151	7 571	6 451	10 000	8 970	8 970	-	1 850	-	10 500
Community and social services		151	5 842	6 451	8 800	8 970	8 970	-	850	20	10 500
Sport and recreation		-	1729		1 200	0010	0.010	12	1 000	69	10 000
Public safety			1112	1	1200				1000		
Housing											
Health				L U							
Economic and environmental services		1 464	(0)	28 455	42 430	69 385	69 385	-	21 869	8 010	42 756
Planning and development		1,000	-	-	3 700	5 570	5 570	(-	5 100	-	-
Road transport		1 464	(0)	28 455	38 730	63 815	63 815	_	16 769	8 010	42 756
Environmental protection		1,197	(9)	20 100	55 155	55 0.0	55 010	(40)	10.100	0.010	12.100
Trading services		55 564	88 534	180 707	144 574	136 290	136 290	-	160 215	184 802	161 485
Energy sources		197	11 637	42 138	20 342	18 855	18 855	12	10 329	16 243	8 200
Water management		60 180	30 747	127 370	102 709	83 566	83 566	_	124 887	141 469	113 074
Waste water management		(4 616)	46 150	11 200	21 523	33 869	33 869	-	25 000	27 090	40 211
Waste management		345,077,77	.20-17-01	1.0000	1000000	755050	000000	2102	1770,775	70.7337	387.00
Other											
Total Capital Expenditure - Functional	3	57 179	97 339	213 976	250 932	228 510	228 510	-	190 134	192 813	214 741
Funded by:											
National Government		57 179	94 124	215 614	192 451	192 601	192 601	14	161 784	192 813	214 741
Provincial Government									74.7.27		
District Municipality											
SECURIOR DE SERVE ESCURIO DE											
Transfers and subsidies - capital (monetary											
allocations) (Nat / Prov Departm Agencies,											
Households, Non-profit institutions, Private											
Enterprises, Public Corpoarations, Higher Educ											
Institutions)			s								
Transfers recognised - capital	4	57 179	94 124	215 614	192 451	192 601	192 601	-	161 784	192 813	214 741
Borrowing	6										
Internally generated funds	37eV	20	3 214	(1 638)	58 481	35 909	35 909	70_0	28 350	320	2
Total Capital Funding	7	57 179	97 339	213 976	250 932	228 510	228 510	-	190 134	192 813	214 741

Table A5 is a breakdown of the capital projects in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

The Capital budget allocation for 2023/2024 is R190.1 million. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality.

The capital projects are funded from National capital and provincial grants and transfers and internally generated funds from current year surpluses. These funding sources are further discussed in detail in Overview of Budget Funding

4.6 TABLE 11 STATEMENT OF FINANCIAL POSITION A

NW371 Moretele - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS	17.5										
Current assets											
Cash and cash equivalents		62 115	171 635	256 507	225 863	246 085	246 085	- 20	250 928	291 350	315 579
Trade and other receivables from exchange transactions	1	30 720	86 370	78 037	8 777	61 264	61 264	2	77 805	84 811	92 148
Receivables from non-exchange transactions	1	88 991	8 138	(609)	31 665	8 729	8 729	+	3 774	16 290	29 395
Current portion of non-current receivables			-	-			-		-	-	-
Inventory	2	339	1 320	4 905	305	6 281	6 281	-	4 905	4 905	4 905
VAT		(13 712)	1 097	27 445	97 225	123 746	123 746	-	27 445	27 445	27 445
Other current assets	***	12	65	83	65	83	83	=	83	83	83
Total current assets		168 465	268 624	366 368	363 901	446 189	446 189		364 940	424 885	469 555
Non current assets	-07-23						7				
Investments		-	-		-	-	V =	-	-	-	-
Investment property		5717	5 717	5 717	5717	5717	5717	-	5717	5717	5 717
Property, plant and equipment	3	762 268	1 142 792	1 180 801	1 463 698	1 344 004	1 344 004		1 459 046	1 599 408	1 759 234
Biological assets		(#3)	+	77		14.	-	6	(0 .)	+	
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	206	206	206	206	206	_	206	206	206
Intangible assets		(7 848)	5 751	1 955	7 951	4 225	4 225	-	6 895	6 895	6 895
Trade and other receivables from exchange transactions		10 505/		2.575		0.0000	-	_	0.000	1	2.000
Non-current receivables from non-exchange transactions			3			- 2		2	3		
Other non-current assets		康	3		100	0	1	- 5	原		
Total non current assets	65 33	760 136	1 154 466	1 188 680	1 477 572	1 354 152	1 354 152		1 471 864	1 612 227	1 772 053
TOTAL ASSETS	+	928 601	1 423 091	1 555 048	1 841 473	1 800 341	1 800 341	_	1 836 804	2 037 112	2 241 608
LIABILITIES	0.0	320 001	1 423 031	1 333 040	1041413	1 000 341	1 000 341	- 3	1 030 004	2 037 112	2 241 000
Current liabilities											
Bank overdraft		158	9	- 2	43.01	10.	(0.5)	- 2	120	2	0.00
Financial liabilities		(5 157)	4 794	_	4 794	4 794	4 794		_		
Consumer deposits		(3.131)	0	0	4734	4104	.4734		0	0	0
Trade and other payables from exchange transactions	4	(50 350)	128 701	162 402	116 519	293 811	293 811	2	162 402	162 402	162 402
Trade and other payables from non-exchange transactions	5	(87 069)	3 271	14 077	3 271	13 272	13 272	8	14 077	14 077	14 077
Provision		55 212	54 993	3 612	3 936	112	112	2	3 612	3612	3 612
VAT		3 982	8 477	40 966	7 553	40 041	40 041		40 966	40 966	40 966
Other current liabilities		0 002	9.40	40 300	1 500	40.041	70.071		10 500	40.000	40 300
Total current liabilities		(83 382)	200 237	221 056	136 073	352 030	352 030		221 056	221 056	221 056
	8 8	100 002)	200 200	22, 000	100 0.0				221000		22,000
Non current liabilities		= .			(4 794)	44 705.41	(4.704)	a		Let	=
Financial liabilities	6	5.074	5 255	6 400	73.5 5997	(4 794)	(4 794)	- 5	0.400	C 400	0.400
Provision	1	5 074	5 255	6 468	5 255	6 468	6 468	-	6 468	6 468	6 468
Long term portion of trade payables		-	-	-		-		-	-	-	-
Other non-current liabilities					-	1 671	4674	+	6 460		
Total non current liabilities TOTAL LIABILITIES		5.074 (78.308)	5 255 205 492	6 468 227 524	461 136 534	1 674 353 704	1 674 353 704	-	6 468 227 524	6 468 227 524	6 468 227 524
NET ASSETS		1 006 909	1 217 599	1 327 524	1704 938	1 446 637	1 446 637		1 609 280	1 809 589	2014 084
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		1 006 909	1 21/ 599	1 32/ 524	1 /04 938	1 446 637	1 446 637	-	1 609 280	1 809 589	2 014 084
COMMUNITY WEALTH/EQUITY	2	4 000 000	4 000 004	551.000	4.545.040	4 800 000	4 544 445		4 444 444	4 000 000	0.011.001
Accumulated surplus/(deficit)	8	1 076 577	1 222 394	994 056	1 513 240	1 308 688	1 308 688	7.	1 609 280	1 809 589	2 014 084
Reserves and funds	9	(165 747)	구	333 468	S-E	137 949	137 949	79	(0)	(0)	(0)
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	910 830	1 222 394	1 327 524	1 513 240	1 446 637	1 446 637	-	1 609 280	1 809 589	2 014 084

4.7 TABLE 12 CASH FLOW STATEMENT A7

Description	Ref	2019/20	2020/21 Audited Outcome	2021/22		Current Yea	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES	11	-									
Receipts											
Property rates		-	22 608	10 396	24 589	9 750	9 750		8 168	8 569	8 971
Service charges		2	1 866	1 717	24 264	24 264	24 264	- 2	14 498	15 208	15 923
Other revenue		16	441	52 893	1 111	2311	2 3 1 1	4	4 162	4 365	4 571
Transfers and Subsidies - Operational	:1	2	94 554	257 292	427 755	427 825	427 825	4	456 052	482 312	483 928
Transfers and Subsidies - Capital	1	-	64 480	200 558	190 096	190 096	190 096	-	161 784	192 813	217 741
Interest		-	-	-	12 050	12 050	12 050	-	12 689	13 311	13 936
Dividends						1,011,000			-	-	
Payments									1		
Suppliers and employees		2	(182 713)	(77 039)	(443 028)	(453 061)	(453 061)	(2)	(460 910)	(483 343)	(506 101
Interest			17848001987		(Association)	Attribution (C	7. A. (1968-1924-19)		VCHOLDS.	11/2017/10/20	
Transfers and Subsidies	.1								-	2	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1	16	1 236	445 818	236 837	213 236	213 236	-	196 443	233 235	238 970
CASH FLOWS FROM INVESTING ACTIVITIES	\top	**								10	
Receipts											
Proceeds on disposal of PPE									9	-	-
Decrease (increase) in non-current receivables									_	_	
Decrease (increase) in non-current investments		-	12	-	_	2	2	_	<u></u>	_	_
Payments			1.81			122	50		37.	(2)	.000
Capital assets		(97 048)	(165 271)	(171 192)	(250 932)	(228 510)	(228 510)	-	(190 134)	(192 813)	(214 741
NET CASH FROM/(USED) INVESTING ACTIVITIES		(97 048)	(165 271)	(171 192)	(250 932)	(228 510)	(228 510)	-	(190 134)	E. Antonio	(214 741
CASH FLOWS FROM FINANCING ACTIVITIES	П					21. 2.1					
Receipts									l		
Short term loans									2	<u>u</u>	921
Borrowing long term/refinancing									2	2	323
Increase (decrease) in consumer deposits									2	2	343
Payments											
Repayment of borrowing											0.00
NET CASH FROM/(USED) FINANCING ACTIVITIES	1	-	-	-			-			-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(97 031)	(164 035)	274 627	(14 095)	(15 274)	(15 274)	127	6 309	40 422	24 229
Cash/cash equivalents at the year begin:	2	(5) 531)	(10-000)	214 021	(14 033)	(10214)	(102/4)		244 619	250 928	291 350
Cash/cash equivalents at the year end:	2	(97 031)	(164 035)	274 627	(14 095)	(15 274)	(15 274)	_	250 928	291 350	315 579

4.8 TABLE 13 CASH BACK RESERVE/ ACCUMULATED SURPLUS RECONCILIATION A8

NW371 Moretele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2019/20	2020/21 2021/22 Current Year 2022/23					2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available									1001		
Cash/cash equivalents at the year end	1	(97 031)	(164 035)	274 627	(14 095)	(15 274)	(15 274)	2	250 928	291 350	315 579
Other current investments > 90 days	8	159 146	335 670	(18 120)	239 958	261 359	261 359	4	-	-	-
Non current Investments	1	-	-	_	-	-	-	-	-	-	-
Cash and investments available:	13.7	62 115	171 635	256 507	225 863	246 085	246 085	5	250 928	291 350	315 579
Application of cash and investments	08-8	3	Ť		9						
Unspend conditional grants		(87 069)	3 271	14 077	3 271	13 272	13 272	2,	14 077	14 077	14 077
Unspent borrowing		-	-	200	20.000	-			-	-	-
Statutory requirements	2										
Other working capital requirements	3	(50 368)	103 766	108 329	97 042	260 321	260 321	-	135 980	129 657	123 036
Other provisions											
Long term investments committed	4		-		-	-	(5)	-	-	-	-
Reserves to be backed by cash/investments	5				v				(v		
Total Application of cash and investments:	-1-1	(137 437)	107 037	122 406	100 313	273 593	273 593		150 057	143 734	137 113
Surplus(shortfall)	21 22 23	199 552	64 598	134 101	125 550	(27 508)	(27 508)	20	100 871	147 617	178 467

4.9 TABLE 14 A9 ASSETS MANAGEMENT

NW371 Moretele - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Cu	ment Year 2022/2	3	ZNZ3/24 Mediu	n Term Revenue Framework	s expenditur
thousand .		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
APITAL EXPENDITURE			41000-0	***************************************		23.041.		2100.21	242.22	
Total New Assets	t	276 086	3 174	146 260	199 445	216 659	216 659	190 134	190 723	214.74
Roads Infrastructure		98 661	(0)	43 833	38 226	50 711	50 711	16 569	8 010	42.7
Storm water infrastructure			-		-	4 000	4 000	-		
Electrical Inhastructure		-		26 760	20 342	18 855	18 855	10 329	15 243	82
		96 665	3 504	61 452	102 709	83 566	83 566	119 887	141 469	1130
Water Supply Infrastructure			7,000	5540 0000		20000000	5080000	-57.0792555	1. USA 6500	
Sanitation Infrastructure		12 603	(0)	10 457	17 291	29 822	29 822	25 000	25 000	40.2
Solid Waste Infrastructure			-	7.7	1 500	1 800	1 800	2 500		
Rail Infrastructure		-	-	-			-	-	2.0	
Coastal Infrastructure		-	2-1		:=:	= 3		2	-	
Information and Communication Infrastructure		-							-	
Infrastructure		207 930	3 584	142 502	180 068	188 754	188 754	174 284	190 723	294
Community Facilities		8 134	1 729	5 458	10 000	8 800	8 800	1 800		10
Sport and Recreation Facilities		16 160				-	-			
		24 254	1 729	5 458	10 000	8 800	8 800	1 800		10
Community Assets			13,000				1230000	75.000		10
Heritage Assets						- 5	- 5		1	
Revenue Generating			-	-	-			-		
Non-revenue Generating		-		7.2	-		-	2		
Investment properties	[-	2	8340	-					
Operational Buildings		-		10.0		950	950	50		
Housing		-		80-0	7 012	3750		800	040	
Other Assets	1 1	-	-	-	7.012	950	950	850	-	
Biological or Cultivated Assets							-	- 000		
		-	*			- 1			9.0	
Servitudes				000000	0.000		7 (700720	- 5		
Licences and Rights			· ·	(5 402)	2 200	2.270	2 270	2 500	2.00	
Intangible Assets	1 1		20	(5 402)	2 200	2 270	2 270	2 600		
Computer Equipment		43 862		3 135	15	6 015	6 015	450	S-2	
Furniture and Office Equipment		-	-	23	150	450	450	150		
Machinery and Equipment			-	1000	5555	170	170			
			457794	1000		95365		some Sill	: ::	
Transport Assets			(2 059)	544	-	9 250	9 250	10 000		
Land				1.5	17	7.1			:=:	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		
Mature										
				1000			-2	921		
Invitative		-	* 1	(90)			5.6	*:	(-	
Living Resources		- 4	-		-		- 2	*		
	1.756									
Total Reversal of Existing Assets Rough Inhestructure	3	(3 074)	955	69 563	66 300	5 000	5 000	- 5	1	
Storm water infrastructum		-	-	-	-	-		- 0		
Electrical infrastructure		4 935			-			-	(=)	
White Supply Infrastructure Sanifation Infrastructure	- 1 1	(7 709)	. 997	69 563	-	23	- 1	- 5	100	
Solid Waste Arthurbacture	- 1 1	3.4	-	-	9				-	
Rad hithastructure Country infrastructure	- 1 1	- 1	- 5	8.7	-	1		-		
Information and Communication Infrastructure	- 1 1	11.54					1	-	-	
Infrastructure		(2074)	697	89 583	3	-		~ ~	3.73	
Sport and Recreation Facilities		. 31	2		91		100			
Community Assets	1 1		- 51	-		-		-		
Heritage Assets Reserva Generaling	- 1 1		34	- 1	0	-	-	- 5		
Non-revenue Generating	1 1		- 8	C#1	-		1.4	+		
Investment properties Operational Buildings		- 3	258		46 300	5 000	\$ 000	-	-	
Housing	- 1 1		-		-	-		-		
Other Assets		- 1	258		46 300	5 000	5 000	- 5	-	
Biological or Cultivated Assets Serviculus		- 1	- 3			-			-	
Licences and Rights				-	-	-				-
Intengible Assets Computer Equipment		1	2	-	-	- 1		÷	1	
Furniture and Office Equipment		-	-	-	9	-	-	- 8	-	
Machinery and Equipment				-		-	-		-	
Transport Assets Land		12		2	2	-	- 2	3	- 0	
Zoo's, Martre and Non-biological Animals		12	2	0.20	-	- 2	82	21		
AS were restaurable and in the second			- 8	1.3		- 3	- 3	- 83	3	
Living Seasonne		-		-	- 1	-		100		in.
and the same of th	11 12					-		7.0		

Description	Ref	2019/20	2020/21	2021/22	Cu	ment Year 2022/2	13	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Upgrading of Existing Assets	6	(60 512)	-	-	5 187	6 850	6 850		2 090	-
Roads Infrastructure	- 1 1	-	1.7	- 3	7.1	100		- 12		
Storm water Infrastructure	- 1 1	-	-		-	-	-		-	
Electrical Infrastructure	- 1 1	-	12	-	27	1.2	-		-	_
Water Supply Infrastructure	- 1 1	(60 663)	-		4 233	4 946	4 046	-	2 090	-
Sanitation Infrastructure	- 1 1	-			-	-		-	-	2
Solid Waste Infrastructure	- 1 1	-	1.0	120		1 500	1 500	296	1.4	-
Rail Infrastructure	- 1 1	(·		-	-					-
Coastal Infrastructure	- 1 1	3.00		-		1.00			-	-
Information and Communication Infrastructure	- 1 1		1.0	-	-	-	1000	1.00	-	-
Infrastructure	1 1	(60 663)			4 233	5 546	5 546		2 090	-
Community Facilities	- 1 1	2.00	-	-	-	-	-		-	-
Sport and Recreation Facilities					-	2			-	
Community Assets	1 1		-	-	-	-	-	-	-	-
Heritage Assets	- 1 1	152	- 2	12	2	2	100		2	2
Revenue Generating	- 1 1	-		- 2	- 2		1000	-	· ·	2
Non-revenue Generating		-	1.0	120	- 2	72.0		194		
Investment properties	1 1	-	-	-		-	-	-	-	-
Operational Buildings	- 1 1	151			954	1 304	1 304			-
Housing	- 1 1	000	1,0		-	-	10.00	1,00		-
Other Assets		151	-	- 2	954	1 304	1 304	-	-	-
Biological or Cultivated Assets	- 1 1		-		-	-		-		
Servitudes	- 1 1	-								-
Licences and Rights		-	- 2	- 2	21			12	2	
Intangible Assets	1 1	521	- 2		- 2	-	(4.0	-	-	
Computer Equipment	- 1 1		100	- 2	<u> </u>	1.0				2
Furniture and Office Equipment	- 1 1	-	2	- 0	<u> </u>			- 2	- 5	-
Machinery and Equipment	- 1 1	1020		- 2	2	120	100			- 2
Transport Assets	- 1 1	-	88.	83	5.5	1.60	2,500	38.	8	
Transport Assets Land		- 1		3	<u> </u>	- 1	•			1
Zoo's, Marine and Non-biological Animals							-			_
		-			-	-	-	-	i - 1	
Mature					*		3			
Immatura		3.00	125	989	25	. 35	3.5	185	20	25
Living Resources	[-		96	201		-	17+	· ·	20

Medium Term Revenue and Expenditure Framework (MTREF) Budget for 2023/2024, 2025/2026, 2025/2026 FY

AL CAPITAL EXPENDITURE - Asset class		212 500	4 129	215 824	250 932	226 510	228 510	190 134	192 813	214 74
Living Resources		- 4	**		-	2.63	(4)	* .	(X)	- 1
Immature		100	+:	- 1	1.00	1000	· ·	*7		
Mature		277	*2	- 25	100	0.56		2.0	9.5	
Zoo's, Marine and Non-biological Animals		-	-	-	-	7.2	-	20	-	
Land		-	-	-	-	-	-	-	-	- 3
Transport Assets		(5)	(2 059)	544	170	9 250	9 250	10 000	-	
Machinery and Equipment		-	-	-	-	170	170		-	
Furniture and Office Equipment		-	-	23	150	450	450	150	-	
Computer Equipment		43 862		3 135	15	6 015	6 015	450	-	
Intangible Assets		-	2	(5 402)	2 200	2 270	2 270	2 600	-	
Licences and Rights		277	7.1	(5 402)	2 200	2.270	2 270	2 600	1.7	
Servitudes		677	7.1	-		11.0		37	1.7	
Biological or Cultivated Assets		17.0	-	-	375	0.00	2.7	- 5	870	
Other Assets	1.	151	258	-	54 266	7 254	7 254	850	-	
Housing	L	-	-	-	7 012	-	-	800	-	
Operational Buildings		151	258	-	47 254	7 254	7 254	50	-	
Investment properties	1 [- 1	-	-	-	2-0	-		(-)	
Non-revenue Generating		-	-	-			54		-	
Revenue Generating		-	-	-	2	-	-	23	-	
Heritage Assets		-	-	-	-	-	-	-	-	
Community Assets		24 294	1 729	5 458	10 000	8 800	8 800	1 800		10
Sport and Recreation Facilities		16 160	.7.1			11.00		5.1		
Community Facilities		8 134	1729	5 458	10 000	8 B00	8 800	1 800	5.40	10
Infrastructure	1 1	144 192	4 201	212 065	184 301	194 301	194 301	174 284	192 813	264
Information and Communication Infrastructure		1-1	-	-	-	5 mm		**	-	
Coastal Infrastructure		20-0	-	-	1.0	2540	294	20	-	
Rail Infrestructure		20-0	-	-	-	-	-	- 2	-	
Solid Waste Infrastructure		-	-	-	1 500	3 360	3 300	2 500	-	
Sanitation Infrastructure		12 603	(0)	10 457	17 291	29 822	29 822	25 000	25 000	40
Water Supply Infrastructure		28 293	4 201	131 015	106 942	87 612	87 612	119 887	143 559	113
Flectrical Infrastructure		4 635		26 760	20.342	18 855	18 855	10 329	15 243	8.
Storm water infrastructure						4 000	4 000			
Roads Infrastructure	4	212 500 98 661	4 129	215 824 43 833	250 932 38 226	228 510 50 711	228 510 50 711	190 134 16 569	192 813 8 010	214 7

NW371 Moretele - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Cu	ment Year 2022/2	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 164 489	1 216 859	1 361 367	1 298 764	1 518 927	1 518 927	1 475 083	1 440 579	1 442 013
Roads Infrastructure		339 979	335 235	362 404	390 237	423 834	423 834	453 109	453 109	468 109
Storm water Infrastructure		50 744	48 210	49 300	48 210	49 300	49 300	49 300	49 300	49 300
Electrical Infrastructure		26 429	46 085	78 102	68 363	96 957	96 957	101 470	101 470	101 470
Water Supply Infrastructure		362 280	416 048	519 878	437 522	576 530	576 530	534 475	516 506	512 410
Sanitation Infrastructure		14 545	13.794	13 002	77 662	27 819	27 019	37 913	50 003	60 003
Solid Waste Infrastructure		-	-	-		3.300	3 300	5 100	5 100	5 100
Rail Infrastructure		-	-	-	4	100	-	-	-	-
Coastal Infrastructure		-	- 4	5-0	*	-	12	-	140	
Information and Communication Infrastructure			-	-	-	-	-	-	-	-
Infrastructure	1 1	793 978	859 372	1 022 686	1 021 984	1 176 940	1 176 940	1 181 366	1 175 488	1 196 391
Community Assets		248 938	253 412	246 092	249 780	267 600	267 600	270 259	270 259	280 759
Heritage Assets		-	206	206	206	206	206	206	206	206
Investment properties		5717	5717	5717	5717	5717	5717	5717	5717	5717
Other Assets		64 321	62 145	59 254	(17 883)	28 881	28.881	(45 369)	(73 994)	(103 964
Biological or Cultivated Assets		-	-	-	-		-	-	-	-
Intangible Assets		14 330	5.751	1 955	7 961	4 225	4 225	6 895	6 895	6 895
Computer Equipment		233	15 891	12 243	15 889	12 243	12 243	12 693	12 693	12 693
Furniture and Office Equipment		25 655	2 468	1 966	2 610	2 416	2 416	3 167	3 167	3 167
Machinery and Equipment		-	-	(**)	-	0.00	-	-	-	-
Transport Assets		11 316	11 905	11 248	12 509	20 698	20 698	40 148	40 148	40 148
Land		-		8-8	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	(*)	-	0.00		-	-	-
Living Resources		-	-			-	- 12	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 164 489	1 216 859	1 361 367	1 298 764	1 518 927	1 518 927	1 475 983	1 440 579	1 442 013

Medium Term Revenue and Expenditure Framework (MTREF) Budget for 2023/2024, 2025/2026, 2025/2026 FY

enewal and upgrading and R&M as a % of PPE	4.0%	1.0%	7.0%	6.0%	2.0%	2.0%	1.0%	2.0%	2.0%
&M as a % of PPE	1.9%	1.5%	1.9%	1.4%	1.4%	1.4%	0.0%	1.5%	1.4%
enewal and upgrading of Existing Assets as % of deprecn	-136.2%	0.8%	102.2%	81.7%	18.8%	18.8%	0.0%	4.0%	0.0%
enewal and upgrading of Existing Assets as % of total capex	-29.9%	23.1%	32.2%	20.5%	52%	5.2%	0.0%	1.1%	0.0%
ITAL EXPENDITURE OTHER ITEMS	61 495	141 235	90 840	83 251	81 456	81 456	71 010	74 489	77 99
Living Resources	(10)	-	- 4	(1-1)		- 4	1 40	2.40	19
Immature	(S=0)		- 53		- 80	98	- 1	0.00	38
Mature	1070	100	51	25	- 1	9.5	250	0.70	
Zoo's, Marine and Non-biological Animals	100	-	24	-	-	-		(12.0)	
Land	•	-	-			-	-	-	
Transport Assets		-	*	3	-	•	2 089	2 192	2
Machinery and Equipment	100	-		-	-	-	5351	188	12
Furniture and Office Equipment			1		- 1	-	39 179	40	
Computer Equipment		8	83	(2)	5				
:		-	-	-		-			
Licences and Rights Intangible Assets	-	-	-	-		-		-	
Servitudes		8	- 5	10	3	-	9		
Biological or Cultivated Assets	2273	-	7.5	(5)	-			(1 11)	
Other Assets	270	-	7.5	55	-	-	-	(3. 11)	
Housing	. :=:					-			
Operational Buildings	(-)	-		-	**	-			
Investment properties	0.40	-		-	-	-	~	(· · ·)	
Non-revenue Generating	2-2			- 2	21	-		-	
Revenue Generating	-		23	-	2.0	-		-	
Heritage Assets	1020	-	2.0		-	-		772	
Community Assets	-	-	-	-		-	211	221	
Sport and Recreation Facilities						-			
Community Facilities	-	-		S-		2.5	211	221	
Infrastructure	14 797	16 906	22 807	20 214	18 418	18 418	18 492	19 398	20
Information and Communication Infrastructure	14 797	16 906	22 807	20 214	18 418	18 418	1 248	1 309	1
Coastal infrastructure	-		-		-		1,000	0.00	
Rail Infrastructure							-	-	
Solid Waste Infrastructure	-				2		3000	4110	,
Santation infrastructure	2-3		2.5		2.1	-	3 600	3 776	3
Water Supply Infrastructure		- [- 3	- 1	<u> </u>		7 481	7 848	8
Flectrical Infrastructure			3	2	<u> </u>		5 000	5 245	5
Roads Infrastructure Storm weter infrastructure	350	-	75	85		100	1 163	1 220	1
Regains and Maintenance by Asset Class	3 14 797	16 906	22 807	20 214	18 418	18 418	21 010	22 039	23 (
<u>Depreciation</u>	7 46 699	124 329	68 034	63 037	63 037	63 037	50 000	52 450	54 5
PENDITURE OTHER ITEMS	61 495	141 235	90 840	83 251	81 456	81 456	71 010	74 489	77 9

Table 15 A10 Basic Service Delivery Measurements

Description	Ref	2019/20	2020/21	2021/22	C	urrent Year 2022/	23	2023/24 Mediur	n Term Revenue Framework	& Expenditure
	Nei	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Household service targets Water:	:1									
Piped water inside dwelling		727	1277	8	127	8	2	723	8	22
Piped water inside yard (but not in dwelling)		100	3#3	Ε.	5-6		-	13-3		-
Using public tap (at least min.service level) Other water supply (at least min.service level)	2	- 3	- 3	5	- 5	8	3	- 2	8	- 5
Minimum Service Level and Above sub-total	1	-	-	-	-	-			-	
Using public tap (< min.service level)	3	127	23	8	- 2	2	2	2	2	2
Other water supply (< min.service level)	4	100	3+3	×	8-6	=	-	3-3	-	-
No water supply Below Minimum Service Level sub-total				2				- 3	- 2	
Total number of households	5	-	-	-	-	-		-	-	0.00
Sanitation/sewerage:		17057	5-3-3		100.00			-		
Flush tollet (connected to sewerage)		1.50	150	- 5		-		3.75		8.5
Flush toilet (with septic tank)		12	-	100		2	2	-		-
Chemical toilet		7.5	- 3	3	-	<u> </u>	- 5		- E	85
Pit toilet (ventilated) Other toilet provisions (> min.service level)			2.0	2	-	-	-	120		
Minimum Service Level and Above sub-total		-		-		-		(-)	-	100
Buckef toilet		-	-	1	-	-	_	-	2	-
Other toilet provisions (< min.service level)		15	- 3	3	-	8	8	-	\$	85
No toilet provisions Below Minimum Service Level sub-total		-	120		924					
Total number of households	5	-			-	-				: : : : : : : : : : : : : : : : : : :
Energy:		1959	060	#3	1878	3		- 55	25	150
Electricity (at least min.service level)		727	127	2	(2)	<u> </u>	21	123	8	82
Electricity - prepaid (min.service level)		-	3+3		8-8	-		5-8	-	83
Minimum Service Level and Above sub-total			- 78	5	- 55			175	3	- 57
Electricity (< min.service level) Electricity - prepaid (< min. service level)		-	120	-	1-1			-		92
Other energy sources		- 2	- 20	8.	- 2	[[2		8	12
Below Minimum Service Level sub-total			393	-	5-6		-	19-3	-	
Total number of households	5		87,8	" E	- 5		5.0		, E	ii.
Refuse:					l					
Removed at least once a week		727	120	2	120		-	720	2	
Minimum Service Level and Above sub-total Removed less frequently than once a week		-	-	*	323	-	-	5-3	-	99
Using communal refuse dump			<u> </u>	8	- 3	<u> </u>	3		3	- 1
Using own refuse dump		-	343		2-2		-	5-8		37
Other rubbish disposal		721	27	8	127	8	2	723	9	2
No rubbish disposal		-	(4)	-	3-3		-	5-8	-	35
Below Minimum Service Level sub-total Total number of households	5		- 3							
		5		9 9	-			,		
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month) Sanitation (free minimum level service)			3	8		<u> </u>	3	- 0	9	- 12
Electricity/other energy (50kwh per household per month)		194	3+3		5-6		-	3-3		-
Refuse (removed at least once a week)		3.53	- 33	8	(5)		5	(5)	5	8.5
Informal Settlements	+	-	3+3		7.43	- 8	-	3-3	-	
t of Free Basic Services provided - Formal Settlements (R'000)	\vdash									
Water (6 kilolitres per indigent household per month)	Ш	21	6 430	6 407	6 039	6 039	6 039	6 359	6 671	6 98
Sanitation (free sanitation service to Indigent households)	Ш	8.	-	-	: e	- 1	-	70	-	-
Electrotylother energy (50kwh per indigent household per month) Refuse (removed once a week for indigent households)	Ш	3	2	5 167	4 871	4 871	4 871	5 129	5 380	5 63
t of Free Basic Services provided - Informal Formal Settlements (R'000)	Ш	-	-	- 101	- 4071	- 4071	4071	3 125	3 300	303
I cost of FBS provided	8		6 430	11 574	10 910	10 910	10 910	11 488	12 051	12 61
est level of free service provided per household	П									
Property rates (R value threshold)										
Nater (kilolitres per household per month)	ш									
Sanitation (kilolitres per household per month) Sanitation (Rand per household per month)	ш									
Electricity (kwh per household per month)	ш									
Refuse (average litres per week)										
nue cost of subsidised services provided (R'000)	9									
	(SA)									
roperty rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in										
xcess of section 17 of MPRA)		21		9		57	2	7 648	8 022	83
Vater (in excess of 6 kilolitres per indigent household per month)		8	-	9	-	-	Ε.	-	-	15180
Sanitation (in excess of free sanitation service to indigent households) Electricitylother energy (in excess of 50 kwh per indigent household per month)		5	- 3	3			2	- 0	1	
Refuse (in excess of one removal a week for indigent households)		-	5 186	-	-	-	-	-	-	
Municipal Housing - rental rebates		8	.5 100	- 5	2.75				- 5	
Housing - top structure subsidies	6									
Other	1									
										83

NW371 Moretele - Supporting Table SA1 Supportingi Description	Re	2019/20	2020/21	2021/22		Current Yes	ar 2022/23		2023/24 Medius	m Term Revenue Framework	& Expenditure
Description	INC.	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	┸								64		
REVENUE ITEMS:	1	1 1	2.0	2.40	1					· X	
Non-exchange revenue by source	1	1 1									
Exchange Revenue	6								- Atomició	(1000m)	
Total Property Rates									27 747	29 107	30 475
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section											
17 of MPRA)		_		_	_	-			7 648	8 022	8 399
Net Property Rates	1		20	-	-	-	-	-	20 100	21 085	22 076
And the second s	1	8	- 8	8	- 29	1.51	150			0.00000	= 1000
Exchange revenue service charges	١.	1 1									
Service charges - Electricity	6										
Total Service charges - Electricity Less Revenue Foregone (in excess of 50 kwh per		1									
indigent household per month)											
Less Cost of Free Basis Services (50 kwn per indigent											
household per month)	П	-	-		-	(4)	120				
Net Service charges - Electricity	П	1	(4)	*	-	79-3		-	-	(4)	14
Service charges - Water	6								_		
Total Service charges - Water	187	30 286	37 382	35 495	38 250	38 250	38 250		40 342	42 319	44 308
Less Revenue Foregone (in excess of 6 kilolitres per			0.00,000							/65.8315	77.77
indigent household per month)											
Less Cost of Free Basis Services (6 Kilolitres per indigent household per month)	1	127	e 100		C 222	F 400	0.000		e 1000		
	Н	30 286	6 430 30 952	6 407 29 089	6 039 32 211	6 039 32 211	6 039 32 211		6 359 33 983	6 671 35 648	6 984 37 323
Net Service charges - Water	1	30 200	30 932	29 009	32.211	32.211	32 211	-	33 963	33 646	31 323
Service charges - Waste Water Management											
Total Service charges - Waste Water Management Less revenue Foregone (in excess of free sanitation											
service to indigent households)											
Less Cost of Free Basis Services (free sanitation											
service to indigent households)	Ι.	-	2	2	21	-	-		-	- 1	្ន
Net Service charges - Waste Water Management	П	-	8	8	*	-	-		-		-
Service charges - Waste Management	6										
Total refuse removal revenue	1	21 627	22 745	25 753	27 328	27 328	27 328	(*)	29 891	31 355	32 829
Total landfill revenue		30000000	(388)	V586775 0	100,007.0	23,750	0.0000		0100083/10	222375	00.000.000000
Less Revenue Foregone (in excess of one removal a			72505								
week to indigent households) Less Cost of Pree Basis Services (removed once a		~	5 186	*	7.		(*)		7#1		
week to indigent households)	1		¥.	5 167	4 871	4 871	4 871		5 129	5 380	5 633
Net Service charges - Waste Management	13	21 627	17 559	20 585	22 458	22 458	22 458	191	24 762	25 975	27 196
TO CALL THE PROPERTY OF THE PARTY OF	П				i ii						
EYDENNITIDE ITEMS-				9					ò		
WARRIOTT OF THE STATE OF THE ST				8	4	9	- 3	-	- 1		70
EXPENDITURE ITEMS:											
Employee related costs	1	0000000	-	0.0	Danish	400.00	400.004		444.000	440.000	100.000
						106 201	105 201	- 5	114 390	119 995	125 635
Basic Salaries and Wages	2	86 458	80 548	86 503	108 768	07 T 70 T 27 N	100000				
Pension and UIF Contributions	2	14 656	14 490	14 893	16 598	17 025	17 025	*	17 494	18 352	19 214
Pension and UIF Contributions Medical Aid Contributions	2	14 656 6 013	(0.000000000000000000000000000000000000	14 893 6 990	1377500775	17 025 11 764	17 025 11 764	-	17 494 12 144	12 739	13 338
Pension and UIF Contributions	2	14 656	14 490	14 893	16 598	17 025	60000000		5000000	0403.000	13 338 1 177
Pension and UIF Contributions Medical Aid Contributions	2	14 656 6 013	14 490 6 676	14 893 6 990	16 598 11 522	17 025 11 764	11 764	-	12 144	12 739	13 338
Pension and UIF Contributions Medical Aid Contributions Overtime	2	14 656 6 013 2 123	14 490 6 676 422	14 893 6 990 870	16 598 11 522 1 016	17 025 11 764 1 016	11 764 1 016	7	12 144 1 071	12 739 1 124	13 338 1 177
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance	2	14 656 6 013 2 123 5 301	14 490 6 676 422 6 261 18	14 893 6 990 870 6 405	16 598 11 522 1 016 8 847	17 025 11 764 1 016 9 502	11 764 1 016 9 502	10000	12 144 1 071 9 304	12 739 1 124 9 760	13 338 1 177 10 219 -
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance	2	14 656 6 013 2 123 5 301 - 3 551	14 490 6 676 422 6 261 18 1 537	14 893 6 990 870 6 405 - 1 583	16 598 11 522 1 016 8 847 - 1 738	17 025 11 764 1 016 9 502 - 1 786	11 764 1 016 9 502 - 1 786	100000	12 144 1 071 9 304 - 1 832	12 739 1 124 9 760 - 1 922	13 338 1 177 10 219 - 2 012
Pension and UIF Contributions Medical Ald Contributions Overtime Performance Bonus Motor Vehicle Allowance Celphone Allowance Housing Allowances	2	14 656 6 013 2 123 5 301 - 3 551 885	14 490 6 676 422 6 261 18 1 537 328	14 893 6 990 870 6 405 - 1 583 390	16 598 11 522 1 016 8 847 - 1 738 3 120	17 025 11 764 1 016 9 502 - 1 786 2 856	11 764 1 016 9 502 - 1 786 2 856	10000	12 144 1 071 9 304 - 1 832 3 288	12 739 1 124 9 760 - 1 922 3 450	13 338 1 177 10 219 - 2 012 3 612
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicie Allowance Celiphone Allowance Housing Allowances Other benefits and allowances	2	14 656 6 013 2 123 5 301 - 3 551 885 11 517	14 490 6 676 422 6 261 18 1 537 328 10 565	14 893 6 990 870 6 405 - 1 583 390 13 034	16 598 11 522 1 016 8 847 - 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786	11 764 1 016 9 502 - 1 786		12 144 1 071 9 304 - 1 832	12 739 1 124 9 760 - 1 922	13 338 1 177 10 219 - 2 012
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave	2	14 656 6 013 2 123 5 301 - 3 551 885	14 490 6 676 422 6 261 18 1 537 328	14 893 6 990 870 6 405 - 1 583 390	16 598 11 522 1 016 8 847 - 1 738 3 120	17 025 11 764 1 016 9 502 - 1 786 2 856	11 764 1 016 9 502 - 1 786 2 856	100000	12 144 1 071 9 304 - 1 832 3 288	12 739 1 124 9 760 - 1 922 3 450	13 338 1 177 10 219 - 2 012 3 612
Pension and UIF Contributions Medical Ald Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards		14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007	14 893 6 990 870 6 405 - 1 583 390 13 034 1 459	16 598 11 522 1 016 8 847 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010	24 403 403 403 403	12 144 1 071 9 304 - 1 832 3 288 13 394	12 739 1 124 9 760 - 1 922 3 450 14 050	13 338 1 177 10 219 - 2 012 3 612 14 711 -
Pension and UIF Contributions Medical Ald Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations	2	14 656 6 013 2 123 5 301 - 3 551 885 11 517	14 490 6 676 422 6 261 18 1 537 328 10 565	14 893 6 990 870 6 405 - 1 583 390 13 034	16 598 11 522 1 016 8 847 - 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856	11 764 1 016 9 502 - 1 786 2 856		12 144 1 071 9 304 - 1 832 3 288	12 739 1 124 9 760 - 1 922 3 450	13 338 1 177 10 219 - 2 012 3 612
Pension and UIF Contributions Medical Ald Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Housing Allowances Other benefits and allowances Payments in iteu of leave Long service awards Post-retirement benefit obligations Entertainment		14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007	14 893 6 990 870 6 405 - 1 583 390 13 034 1 459	16 598 11 522 1 016 8 847 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010	24 403 403 403 403	12 144 1 071 9 304 - 1 832 3 288 13 394	12 739 1 124 9 760 - 1 922 3 450 14 050	13 338 1 177 10 219 - 2 012 3 612 14 711 -
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celphone Allowance Celphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retrement benefit obligations Entertainment Sparroly		14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007	14 893 6 990 870 6 405 - 1 583 390 13 034 1 459	16 598 11 522 1 016 8 847 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010	24 403 403 403 403	12 144 1 071 9 304 - 1 832 3 288 13 394	12 739 1 124 9 760 - 1 922 3 450 14 050	13 338 1 177 10 219 - 2 012 3 612 14 711 -
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations Entertainment		14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007	14 893 6 990 870 6 405 - 1 583 390 13 034 1 459	16 598 11 522 1 016 8 847 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010	24 403 403 403 403	12 144 1 071 9 304 - 1 832 3 288 13 394	12 739 1 124 9 760 - 1 922 3 450 14 050	13 338 1 177 10 219 - 2 012 3 612 14 711 -
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celphone Allowance Celphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retrement benefit obligations Entertainment Sparroly		14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007	14 893 6 990 870 6 406 - 1 583 390 13 034 1 459	16 598 11 522 1 016 8 847 - 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010 -	3 3 53 54 55 553	12 144 1 071 9 304 - 1 832 3 288 13 394 -	12 739 1 124 9 760 1 922 3 450 14 050 	13 338 1 177 10 219 - 2 012 3 612 14 711 -
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celphone Allowance Celphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations Emittainment Scarcity Acting and post related allowance	4	14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007	14 893 6 990 870 6 406 - 1 583 390 13 034 1 459	16 598 11 522 1 016 8 847 - 1 738 3 120 12 708	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010 -	3 3 53 54 55 553	12 144 1 071 9 304 - 1 832 3 288 13 394 -	12 739 1 124 9 760 1 922 3 450 14 050 	13 338 1 177 10 219 - 2 012 3 612 14 711 -
Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service swards Post-retirement benefit obligations Enterainment Scarcity Acting and post related allowance In kind benefits	4	14 656 6 013 2 123 5 301 - 3 551 885 11 517 2 709	14 490 6 676 422 6 261 18 1 537 328 10 565 5 007 8	14 893 6 990 870 6 405 - 1 583 380 13 034 1 459	16 598 11 522 1 016 8 847 - 1 738 3 120 12 708 -	17 025 11 764 1 016 9 502 - 1 786 2 856 14 010	11 764 1 016 9 502 - 1 786 2 856 14 010 -	1	12 144 1 071 9 304 - 1 832 3 288 13 394 -	12 739 1 124 9 760 1 922 3 450 14 050 	13 338 1 177 10 219 - 2 012 3 612 14 711 -

Description	Ref	2019/20	2020/21	2021/22		Current Yes	ar 2022/23		2023/24 Mediu	Im Term Revenu Framework	e & Expenditure
Description	No.	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 +: 2025/26
Depreciation and amortisation Depreciation of Property, Plant & Equipment Lease amortisation Capital asset impairment		46 699	124 329	68 034	63 037	63 037	63 037		50 000	52 450	54 915
Total Depreciation and amortisation	1	46 699	124 329	68 034	63 037	63 037	63 037		50 000	52 450	54 915
Bulk purchases - electricity Electricity bulk purchases		:0.0000	SAME SEC.	7100000	3555044	0.000	- Colores		21000	NO-650	00.00
Total bulk purchases	1	-		-	-	-	-	-		-	-
Transfers and grants Cash transfers and grants Non-cash transfers and grants			4	-	-	-	-	3	2	2	2
Total transfers and grants	1	-	-	-	-	-	-		-	-	-
Contracted Services Outsourced Services Consultants and Professional Services Contractors Total contracted services Operational Costs		112 939 47 482 15 937 176 357	101 813 44 264 16 461 162 538	115 343 51 421 24 103 190 867	65 702 57 881 24 260 147 843	66 339 62 557 21 613 150 508	66 339 62 557 21 613 150 508		72 870 58 432 17 226 148 528	73 434 61 153 18 070 152 657	76 894 64 028 18 919 159 842
Collection costs Contributions to 'other' provisions Audit fees Other Operational Costs Total Operational Costs	1	108 554 53 201 53 863	4 877 46 476 51 353	4 771 51 161 55 933	5 789 56 820 62 609	6 939 59 047 65 986	6 939 59 047 65 986		5 024 58 456 63 481	5 270 64 317 69 587	5 518 67 371 72 889
Repairs and Maintenance by Expenditure Item Employee related costs Inventory Consumed (Project Maintenance) Contracted Services Other Expenditure	8	14 797	16 906	22 807	20 214	18 418	18 418	-	21 010	22 039	23 075
Total Repairs and Maintenance Expenditure	9	14 797	16 906	22 807	20 214	18 418	18 418	-	21 010	22 039	23 075
Inventory Consumed	1				i			i			5
Inventory Consumed - Water		-	*	*	43 000	45 850	45 850	-	48 000	50 352	9300
Inventory Consumed - Other		118		*	3 168	4 402	4 402	*	4 700	4 931	5 162
Total Inventory Consumed & Other Material		118	-		46 168	50 252	50 252		52 700	55 283	57 881

5. OVERVIEW OF ANNUAL BUDGET PROCESS

Section 53 of the MFMA requires the mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget, and Reporting Regulations states that the mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Portfolio Committee for Budget and Treasury

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, considering the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

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 (i.e. in August 2022) a time schedule that sets out the process to revise the IDP and prepare the budget.

IDP AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The Council's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management, and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to this cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- · Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and

The IDP has been taken into a business and financial planning process leading up to the 2023/2024 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

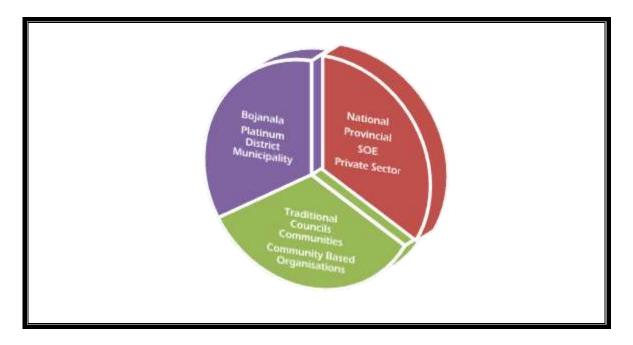
With the compilation of the 2023/2024 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2023/2024 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2023/2024 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2023/2024 MTREF:

- · Council's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, and household debt)
- Performance trends
- Cash Flow Management
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 98 has been taken into consideration in the planning and prioritisation process.



Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2023/2024 MTREF.

The following are some of the issues and concerns raised as well as comments received during the consultation process:

- Several complaints were received regarding poor service delivery, especially waste removal backlogs and the state of road infrastructure;
- Poor performance of contractors relating to infrastructure development and maintenance especially in the areas of road construction and maintenance were raised.
- In sufficient budget for roads and high mast lights
- During the community consultation process large sections of the community made it clear that they are not in favor of any further tariff increases to fund additional budget requests.
- They indicated that the municipality must do more to ensure efficiencies and value for money.

6. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium, and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership, and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic

environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to Moretele, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009.
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its

IDP but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2023/2024 MTREF and further planning refinements that have directly informed the compilation of the budget.

Table 1 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Gcal	Goal Code	Ref	2019/20	2020/21	2021/22	Cu	ment Year 2022/2	3	2023/24 Medius	n Term Revenue Framework	& Expenditure
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
A comprehensive, responsive and sustainable social protection system				্ত	(6 430)	(11 574)	(10 910)	(10 910)	(10 910)	(19 136)	(20 073)	(21 01)
lasponsive, accountable, flactive and efficient local government				\$10,556	714 536	662 079	707 669	709 230	709 230	746 339	809 924	842 834
Allocations to other priorities			2				8 9					3
otal Revenue (excluding capital trans	ders and contributions)		1	610 556	708 106	650 505	696 759	698 320	698 320	727 203	789 850	821.7

Table 2 IDP Strategic Objectives



MBRR RECONCILIATION BETWEEN THE IDP STRATEGIC OBJECTIVES AND BUDGETED CAPITAL EXPENDITURE

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses, and reviews organisational performance which in turn is directly departmental implementation plans.

Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. Municipality has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the City in its integrated performance management system are aligned to the Framework of Managing Programme Performance Information issued by the National Treasury.

7. MEASUREBLE PERFORMANCE OBJECTIVES AND INDICATORS

Table 3 MBRR Table SA8 - Performance indicators and benchmarks

NW371 Moretele - Supporting Tab	e SA8 Performance	indicators and benchmarks
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		2019/20	2020/21	2021/22		Current Ye	ar 2022/23			Medium Term R enditure Frame	
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management		- 17	- 4		- 1						
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	0.1%	18.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.3%	0.1%	22.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
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%
Liquidity											
Current Ratio	Current assets/current liabilities	(0.6)	1.7	1.8	-	1.2	1.2	_	1.4	1.5	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	(0.6)	:1.7	1.8	-	1.2	1.2	-	31.4	1,5	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	(0.7)	1.7	1.7	-	0.9	0.9	-	1.0	1.1	1.2
Revenue Management	1										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	50.1%	24.3%	0.0%	61.9%	61.9%	0.0%	89.8%	89.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	50.1%	24.3%	0.0%	61.9%	61.9%	0.0%	89.8%	89.8%	89.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	-1.4%	1.3%	8.3%	0.0%	26.8%	26.8%	0.0%	25.1%	22.4%	20.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments	Actives Approxime step (1)	-305744.7%	70.0%	31.1%	0.0%	44.1%	44.1%	0.0%	177.4%	-17330.1%	-141.2%

											,
Other Indicators	1 1										
To the state of th	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	S.									
	Bulk Purchase										
Water Volumes :System input	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.9%	20.7%	29.0%	0.0%	32.3%	32.3%	0.0%	30.9%	30.8%	31.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.8%	2.7%	4.9%	0.0%	3.6%	3.6%		3.7%	3.7%	3.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.0%	20.2%	37.7%	0.0%	12.4%	12.4%	0.0%	11.1%	11.0%	11.4%
OP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2	2	81	9	œ	9	-	42.4	42.8	43
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-24.7%	5.4%	65.5%	0.0%	237.0%	237.0%	0.0%	226.9%	203.5%	181.6%
iii. Cost coverage	(Available cash * Investments)/monthly fixed operational expenditure	0.0	6.7	13.2	6	20.9	20.9	-	4.8	(0.0)	(5.

1. BORROWING MANAGEMENT

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

2. REVENUE MANAGEMENT

As part of the financial sustainability strategy, enhance revenue management strategy has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears more than 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

3. OTHER INDICATORS

The water distribution losses have been managed but not to the satisfaction of the municipality.

II.FREE BASIC SERVICES: BASIC SOCIAL SERVICES PACKAGE FOR INDIGENT HOUSEHOLDS

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality.

III.PROVIDING CLEAN WATER AND MANAGING WASTE - WATER

Municipality is the Water Services Authority for the entire municipality in terms of the Water Services Act, 1997 and acts as water services provider.

8. OVERVIEW OF BUDGET-RELATED-POLICIES

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

8.1 Review of Credit Control and Indigent-Related Procedures or Policies

The Credit Control and Debt Collection Policy was reviewed for the 2023/2024 financial year. The approved policy is in line with section 97(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) which requires that a credit control and debt collection policy must provide credit control procedures and instructions as well as debt control procedures and mechanisms. It must also make provision for indigent debt that is consistent with its rates and tariff policies and any national indigent policy. There were no material amendments to these policies. The Municipality approved the Indigent Policy and credit control policy can be found on www.moretele.gov.za

8.2 Municipal Property Rates Policy

The property rates policy is reviewed annually during the tabling of the budget. The Municipality Rates policy can be found on www.moretele.gov.za

8.3 Asset Management policy

Section 78(1) of the MFMA requires that the assets and liabilities of the municipality must be managed effectively and that assets must be safeguarded and maintained to the extent necessary. The previously approved asset management policy only included management of immovable asset. The policy has been amended to include the management of movable assets. The Municipality asset management policy can be found on www.moretele.gov.za

8.4 Supply Chain Management Policy

The Supply Chain Management Policy was reviewed in accordance with the municipal Supply chain regulations. The supply chain management has been amended to align with the PPPFA. New insertions into the policy relates to the use of contracts acquired by another organ of state. This insertion is aligned to the 2019 MFMA circular provided in this regard. The Municipality Supply Chain management policy can be found on www.moretele.gov.za

8.5 Budget Policy

The Budget Policy, which includes the Fund Transfer Policy, aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the municipality's system of delegations. The policy has been amended in line with MSCOA requirements. The policy can be found on www.moretele.gov.za

8.6 Cash Management and Investment Policy

The Municipality's cash management and investment policy was amended to align with the municipal investment regulations. The policy can be found on www.moretele.gov.za

8.7. Tariff policies

The Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) requires municipalities to adopt and implement a tariff policy. The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent, and affordable charges that also promote sustainable service delivery, and it allows for cross-subsidisation between consumer categories. The policy can be found on www.moretele.gov.za

8.8. Impairment of debtors

To set out a methodology for the impairment of receivables in line with the applicable accounting standards; • To ensure that sufficient provision is made for the impairment of receivables in the annual financial statements; • To ensure that receivables disclosed in the annual financial statements are stated at amounts that are deemed collectable; and • To promote transparency as required by sections 215 and 216 of the Constitution when dealing with debtors and debt. The policy can be found on www.moretele.gov.za

8.9. Leave Management Policy

The creation of the leave policy is to regulate any application of leave and to differentiate the various forms of leave available. The purpose of this policy is also to ensure alignment to the Basic conditions of Employment Act of 1998, the North West Conditions of Service, the Labour Relations Act of 1995 and any other related legislation governing employment in South Africa as amended from time to time. The policy can be found on www.moretele.gov.za

8.10. Operational Allowances Policy

To establish common and uniform operational allowance for personnel who due to high demand and inadequate personnel of the Municipality will be working long hours, extended hours, over the weekends and holidays and even during the nights to attend to disasters, emergencies, high demand of specific services and spontaneous need for transportation, their ability to take their annual leave is also impeded by operational requirements, notwithstanding the fact, encashment of leave is discouraged as it has the potential to be abused. The policy can be found on www.moretele.gov.za

8.11. Overtime Policy

To ensure that clear guidelines are established for all employees of the Municipality for overtime. To promote effective, efficient, and economic use of resources, by ensuring that overtime worked is linked to municipal budget as well as IDP objectives. To provide a framework within which the municipality will administer overtime in a fair and transparent manner. The policy can be found on www.moretele.gov.za

8.12. Travel and Subsistence Policy

To outline provisions for travelling, subsistence and removal expenses for employees and prospective employees (appointees) as well as councillors. It will regulate internal transfers which may warrant relocation of furniture. Unless, where specified, the policy covers both the employees and Councillors. The policy can be found on www.moretele.gov.za

8.13. Bursary for Employees and Concilliors Policy

To create opportunities for employees to acquire the relevant qualifications to satisfy the human resource requirements of the municipality as well as the career development needs of the employees. To empower the employees with advanced skills to make meaningful contributions towards the upliftment of their communities in line with the Local Growth and Development Strategy and JIPSA. The policy can be found on www.moretele.gov.za

8.14 Property rates By-laws policy

To give effect to the implementation of the municipality's Rates Policy as contemplated in section 6 of the Municipal Property Rates Act. The policy can be found on www.moretele.gov.za

8.15 Cost containment Policy

To assist the Accounting Officer to ensure that adequate policies and procedures are in place to ensure an effective system of financial control, the Chief Financial Officer to advise the Accounting Officer and to assist senior managers in the exercising of powers and duties assigned to them in terms of Section 78 or delegated to them in terms of Section 79 of the Act and also provide guidelines to the Accounting Officer and senior managers implement cost containment measures in line with National Treasury Circular 82.The policy can be found on www.moretele.gov.za

9. MTREF BUDGET ASSUMPTIONS 2023/2024

The following macro-economic forecasts which were recommended in preparing the 2023/2024 MTREF municipal budgets, and 5.3 CPI was applied in the 2023/2024 financial year.

Fiscal year	2023/2024	2024/2025 FORECAST	2025/2026 FORECAST
Consumer Price Inflation	5.3%	4.9%	4.7%
(CPI)			
Real GDP growth	1.2%	Not provided	Not provided

THE FOLLOWING BUDGET ASSUMPTIONS WHERE USED:

2023/2024 Financial Year employee's annual increment provision was still placed at 6.1% however the
municipality's cost reprioritization and cash management strategy vacancies have been significantly
rationalized downwards and only key position will be appointed in accordance with the Lekgotla
resolutions.

KEY FACTORS WHICH INFLUENCED THE 2022/23 BUDGET ARE AS FOLLOWS:

National Treasury MFMA Budget's Circulars 123 was used to guide the compilation of the municipality's budget and medium-term revenue and expenditure framework (MTREF) for the 2023/2024 financial year.

MFMA Circular No 123 Municipal Budget Circular for the 2023/2024 MTREF provided that the ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/2024 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures.
- Cost containment measures to control unnecessary spending on nice-to-have items and nonessential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82.
- Ensuring value for money through the procurement process.
- The affordability of providing free basic services to all households.
- Not taking on unfunded mandates.

- Strictly control the use of costly water tankers and refurbish the water infrastructure to enable the sustainable provision of water.
- Automate business services where possible to increase efficiencies and lower customer costs.
- Prioritise the filling of critical vacant posts, especially linked to the service delivery, and
- Curbing the consumption of water and electricity of the indigents to ensure that they do not exceed their allocation.

REVENUE BUDGET

- maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality-
- pay careful attention to the differential incidence of tariff increases across all consumer groups.

COLLECTION RATE FOR REVENUE SERVICES

The base assumption is that tariff and rating should not increase beyond the CPI. Therefore, the increase has been curbed to the recommendations as per circular 123.

The performance of arrear collections is considered as a source of additional cash in-flow once the performance has been carefully monitored.

IMPACT OF NATIONAL, PROVINCIAL AND LOCAL POLICIES

Integration of service delivery between national, provincial, and local government is critical to ensure focussed service delivery and, in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs.
- Enhancing education and skill development.
- Improving Health services.
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial, and local objectives.

ABILITY OF THE MUNICIPALITY TO SPEND AND DELIVER ON THE PROGRAMMES

It is estimated that a spending rate of at least 97 per cent is achieved on operating expenditure and 98 per cent on the capital programme for the 2023/2024 MTREF of which performance has been factored into the cash flow budget.

10.OVERVIEW OF BUDGET FUNDING

The operational budget is mainly funded by the Equitable Share which accounts for a higher percentage of the grants received. The own revenue has been conservatively increased in accordance with circular 123. The consideration for the collection rate has also been considered. <u>The collection rate remains</u> below 30% on outstanding debt and is at 68 % against current billing.

The rural nature of the municipality must be reflected through the indigent support for the poor. The projected increase in indigent subsidies has also been taken into consideration. The indigent management policy has been revised to consider the deemed method of verification.

The proposed tariffs for the 2023/2024 financial year are within reasonable limits. The tariffs consider the property rates levy which are approved in terms of the MPRA. There has been no increase in the land tax for 2023/2024, except the water services.

12.EXPENDITURE ON ALLOCATIONS AND GRANTS PROGRAMMES

Description	Ref	20 19/20	2020/21	2021/22	Cu	rrent Year 2022/2		2023/24 Mediur	n Term Revenue Framework	
Rthousand		Au dited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year+1 2024/25	Budget Year 2025/26
XPENDITURE:	1									
perating expenditure of Transfers and Grants										
National Government: Local Government Equitable Share		427,074 368,278	398,996 381,571	413,212 409,007	373,405 367,904	348,749 343,411	348,749 343,411	454,889 443,171	481,091 471,840	482,
Energy Efficiency and Demand Side Management Grant		300,270	301,371	400,007	307,004	545,411	340,411	445,177	47 (,040.	412,
Expanded Public Works Programme Integrated Grant		57,952	10,562	2,138	1,998	1,998	1,998	2,874	*	
Infrastructure Skills Development Grant Integrated City Development Grant		242	24.10							
Local Government Financial Management Grant		843	1,359	2,050	2,900	2,900	2,900	2,900	2,900	3,
Municipal Demarcation Transition Grant Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Neighbourhood Development Partnership Grant										
Municipal Disaster Recovery Grant Rural Road Asset Management Systems Grant			Name of the last o					200		
Municipal Infrastructure Grant		- 3	5,504	17	603	440	440	5,944	6,351	6,
Water Services In Fashructure Grant Public Transport Network Grant										
Urban Settlement De velop ment Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant Regional Bulk Infrastructure Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban DevelopmentGrant Programme and Project Preparation SupportGrant										
Other transfers/grants [insert description]		- Minarananananananan	v samansansansansansansa s							
Provincial Government:		_	_	_	_	_	_	_	_	
Infrastructure										
Capacity Building										
Other transfers/grants [insert description]										v
District Municipality:		-	-	-	-	-	-	_	-	
Infrastructure Capacity Building										
Other grant providers:		384	_	798	_	_	_	1,163	1,220	1,3
Expenditure on Other Grants		384		798	-	-	-	1,163	1,220	1,8
otal operating expenditure of Transfers and Grants:		427,458	398,996	414,011	373,405	348,749	348,749	456,052	482,312	483,
apital expenditure of Transfers and Grants										
National Government:		57,179	94,124	215,614	192,451	192,601	192,601	161,784	192,813	214,
Integrated National Electrification Programme Grant Municipal Infrastructure Grant		(2,332)	64,250	57,315	152,451	148,601	148,601	131,784	137,813	144,
Neighbourhood Development Partnership Grant		0.000.000.000	V. EUSKOUT	S7.045437/	0.7574357.75	20000000		27/16/17/2017	25/35/50	5656
Rural Road Asset Management Systems Grant Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant Local Government Financial Management Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant Water Services Infrastructure Grant		59,511	29,875	158,298	40,000	44,000	44,000	30,000	55,000	70,
Infrastructure Skills Development Grant		33,311	25,075	150,200	40,000	44,000	44,000	30,000	22,000	,,,,
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		_	_	_	_	_	_	_	_	
Infrastructure Capacity Building										
District Municipality:		_	_	_	_	_	_	_	_	
Infrastructure		_	_	_	_	_		_		
Capacity Building	2							2		
Other grant providers: Expenditure on Other Grants		-		-			-	-	-	
	-									
otal capital expenditure of Transfers and Grants	ļ	57,179	94,124	215,614	192,451	192,601	192,601	161,784	192,813	214,
OTAL EXPENDITURE OF TRANSFERS AND GRANTS	1	484,637	493,121	629,624	565,856	541,350	541,350	617,836	675,124	698,

13. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Not applicable -The municipality does not allocate grants.

14 COUNCILLORS ALLOWANCE AND EMPLOYEE'S BENEFITS

NW371 Moretele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The state of the s	1	Α	В	C	D	E	F	G	Н	1
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	11 259	13 093	12 518	12 581	12 581	13 194	13 841	14 492
Pension and UIF Contributions		-	1 986	1 243	2 350	2 327	2 327	2 477	2 598	2 720
Medical Aid Contributions								0.000	4,95	0.000
Motor Vehicle Allowance			-	· ·	1 772	-		1 868	1 960	2 052
Cellphone Allowance		-	2 293	2 296	2 312	2 312	2312	2 437	2 556	2 676
Housing Allowances		and the same of	Signor	2020000	0.000000	1109-000	20,000,000	1-10/02/05/05	-	THE STATE OF THE S
Other benefits and allowances		4 438	4 4 1 8	4 587	3 139	4 934	4 934	3 308	3 470	3 634
Sub Total - Councillors		4 438	19 956	21 219	22 091	22 154	22 154	23 284	24 425	25 573
% increase	4	11	349.7%	6.3%	4.1%	0.3%	-	5.1%	4.9%	4.7%
Senior Managers of the Municipality	2									
Basic Salaries and Wages			213	2 791	7 550	7 380	7 380	7 958	8 348	8 740
Pension and UIF Contributions		-	8	1 587	-	-	=	-	-	-
Medical Aid Contributions				1,10,000						
Overtime										
Performance Bonus		2	20	58	629	536	536	663	696	728
Motor Vehicle Allowance	3	2	18	72	-	120	72	-		7/2
Cellphone Allowance	3	-	1	_	-	-	84	_	_	12
Housing Allowances	3		77	11			11			
Other benefits and allowances	3	-	3	-	_	_	12	=	-	12
Payments in lieu of leave	8		*	111			11			
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		-	243	4 435	8 179	7 916	7 916	8 621	9 043	9 468
% increase	4		1 - 1	1724.2%	84.4%	(3.2%)	_	8.9%	4.9%	4.7%

Medium Term Revenue and Expenditure Framework (MTREF) Budget for 2023/2024, 2025/2026, 2025/2026 FY

Sub Total - Board Members of Entities % increase	4		9		-		-	- 1	150.00	-
Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations Entertainment Scarcity Ading and post related allowance In kind benefits	3 3 3 3									
Board Members of Entities			15.1%	6.3%	20.3%	(0.1%)	-	5.3%	4.9%	4.7%
Total Parent Municipality		126 666	145 816	154 932	186 408	186 314	186 314	196 202	205 816	215 489
Sub Total - Other Municipal Staff % increase	4	122 228	125 616 2.8%	129 277 2.9%	156 138 20.8%	156 244 0.1%	156 244 -	164 297 5.2%	172 348 4.9%	180 448 4.7%
Long service awards Post-retirement benefit obligations Entertainment Scarcity Acting and post related allowance In kind benefits	6	_	1 898	-	-	-	-	-	-	-
Housing Allowances Other benefits and allowances Payments in lieu of leave	3	11 517 2 709	10 562 5 007	13 034 1 459	13 382	14 417	14 417	14 104	14 795	15 491
Performance Bonus Motor Vehicle Allowance Cellphone Allowance	3 3 3	5 301 1 244 885	6 261 1 536 328	6 347 1 583 390	7 544 1 738 3 120	8 559 1 786 2 856	8 559 1 786 2 856	7 931 1 832 3 288	1 922 3 450	8 710 2 012 3 612
Pension and UIF Contributions Medical Aid Contributions Overtime		14 656 6 013 2 123	14 490 6 676 422	14 893 6 990 870	16 598 11 522 1 016	17 025 11 764 1 016	17 025 11 764 1 016	17 494 12 144 1 071	18 352 12 739 1 124	19 214 13 338 1 177
Other Municipal Staff Basic Salaries and Wages		77 781	80 334	83 712	101 218	98 821	98 821	106 432	111 648	116 895

NW371 Moretele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Cu	urrent Year 2022/	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Senior Managers of Entities		Outcome	Outcome	Outcome	budget	buuget	rolecast	2023/24	2024123	2023/20
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus	2.5									
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									
Entertainment										
Scarcity										
Acting and post related allowance In kind benefits										
	3					-		111	8	
Sub Total - Senior Managers of Entities % increase	4	-	-	-		_	-	-	_	-
76 IIICIEdse	4				_		-	_		
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus	40									
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									
Entertainment	0									
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities	8		-	-	2	-0			-	-
% increase	4		-	_		-	_	2	3-3	-
Total Municipal Entities		=	-	:=:	=	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS				.,					1.000	
		126 666	145 816	154 932	186 408	186 314	186 314	196 202	205 816	215 489
% increase	4	Ç000-809-A	15.1%	6.3%	20.3%	(0.1%)		5.3%	4.9%	4.7%
TOTAL MANAGERS AND STAFF	5,7	122 228	125 860	133 712	164 317	164 161	164 161	172 918	181 391	189 916

NW371 Moretele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2021/22		Cu	rrent Year 2022	123	Bu	dget Year 2023	24
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)					52		52	52		52
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3				6	-	6	6	1	
Other Managers	7				40	33	7	40	33	- 7
Professionals		-	-		91	82	9	91	82	- 9
Finance					19	19		19	19	
Spatial town planning					9	9		9	9	
Information Technology									1	
Roads					2	2		2	2	
Electricity										
Water										
Sanitation										
Refuse										
Other					61	52	9	61	52	- 9
Technicians		-	-	-	8	7	7	8	7	
Finance										
Spatial/town planning										
Information Technology					6	6		6	6	
Roads					1	1		1	1	
Electricity					1		14	1		- 34
Water					7.5		8.5	-		100
Santaton										
Refuse										
Other										
Clerks (Clerical and administrative)					16	16		16	16	
Service and sales workers					20	20		20	20	
Skilled agricultural and fishery workers					20	20		24	- 20	
Craft and related trades										
Plant and Machine Operators								28	28	
Elementary Occupations					46	46		45	46	
TOTAL PERSONNEL NUMBERS	9	-			279	204	75	307	233	74
% increase	150		-		- 23	294	- 19	10.0%	14.2%	(1.3%
AND THE RESERVE AND ADDRESS OF THE PARTY OF								100.00.00	174.4	11.00
Total municipal employees headcount	6, 10				100		1	122	1000	100
Finance personnel headcount	8, 10				39	33	6	39	33	- 6
Human Resources personnel headcount	8, 10				84		1	84		

15.MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

NW371 Moretele - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS						Budget Yo	nar 2023/34						Modum 18	Framework	Experiorure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2925/26
Cash Receipts By Source			-										- 1		
Properly rates	581	681	681	581	581	581	681	581	581	581	581	681	8 168	8 569	890
Senios charges - electricity revenue	-								200	200		-	225.00	990	200
Service charges - water revenue	714	714	714	714	714	714	714	714	714	714	714	714	8 567	8 967	940
Senice charges - sanitation revenue															
Senice charges - refuse revenue	494	494	494	494	494	494	494	494	494	494	494	494	5931	6 221	655
Rental of facilities and equipment	15	15	15	15	15	15	15	15	15	15	15	15	174	183	19
Interest earned -external investments	1 057	1 057	1 057	1 057	1 057	1 057	1057	1057	1057	1057	1057	1057	12 689	13:311	13 93
Interest earned - autstanding debtors															
Dividends received															
Fines, penalties and forfeits	136	135	135	138	138	138	138	138	138	138	138	138	1661	1742	182
Licences and permits	91	91	91	91	91	91	91	91	91	91	91	91	1096	1 150	120
Agency services	NAME OF TAXABLE		2.1000		3.1031.5										
Transfers and Subsidies - Operational	38 904	38 904	38 004	38 004	38 004	38 004	38 104	38 004	38 004	36 004	36 004	38 004	456 052	482312	483 92
Other revenue	103	103	103	103	103	103	103	103	103	103	103	103	1230	1:291	135
Cash Receipts by Source	41 297	41 297	41 297	41 297	41 297	41 297	41 297	41 297	41 297	41 267	41 267	41 298	495 569	523 765	527 33
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National)															
Provincial and District)	13 482	13 482	13 482	13 482	13 482	13 482	13 482	13 482	13 482	13 482	13 482	13.482	161 784	192 813	21734
Transfers and subsidies - capital (insnetary allocations) (Nat / Prox Departm Agencies, Households, Non-profit Institutions, Private															
Enterprises, Public Corporations, Higher Educ Institutions)												1			
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans															
Bonowing long termitedinancing												1.0			
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments	-	-			-	-			-	-	-		-		-
Total Cash Receipts by Source	54.779	54 779	54779	54.775	54.775	54 779	54 775	54779	54 779	54 779	54 779	54 788	6733	716 578	745 07
Augustinaeschil													-		
Cash Payments by Type															
Employee related costs	94410	14410	144%	14410	1440	14.410	14410	34.412	14.410	14415	14-410	14411	172918	181 391	18996
Remuneration of councillors	198	1940	156	1940	1940	1940	1940	1948	1940	190	1940	1940	23.284	24425	25573
Strategies -	1,276	1390	1,5%	1,040	120	1.549	1590	120	1,540	1.2%	1.374	120	Latin	1140	22.00
irlensi												83			
Bulk purchases - electricity												- 63			
Acquisitions - water & other inventory	4302	4392	439	430	430	4392	4392	430	4382	4 392	4392	4302	52 700	55.283	57881
Augustio-see oute menuly	+ 200	9,002			+ 302	+302	: 4000	+ 200	4.000	+ 202	19300		32100	20.000	140.000
Contracted services	267	12673	12673	12 673	12 673	12673	12673	12 673	12673	12.673	12673	12674	152 (8)	159 400	166 901
Torden and subsidies - other municipalities	5	: Dertable		14440	indic-	5000	SORR		100000	11000	18000	100	200000		19090
												55			
Tonion and subsidies - other															
Other expenditure	4 994	4994	4994	4954	4 994	4994	4994	4 994	4954	4994	4994	4995	59.927	82845	65 829
Cash Payments by Type	38 409	38.409	38 409	38.409	38 409	38 409	38 409	38 409	38.409	38 409	38.409	38 411	450 910	4030	506 101
	000.00	(52.25)	2000	10000	37.55	37500	35075	77.72	577.000	0.00	0.00	10.750	30000	2000	20000
Other Cash FlowsPayments by Type															
Capital assets	15845	15845	15845	15 845	15845	15 845	15845	585	15845	15.845	15.845	15845	190 134	192813	254741
1975/1997	400	12060	1100	19 040	000	19.942	1000	2000	19.040	50,000	1999	1200	100	122.002	£19.791
Repayment of bonowing												- 51			
Other Cash FlowsPayments	1.5			12		-	-	-		-	-	-	-	-	-
Total Cash Payments by Tigge	54.254	54254	54254	5124	54.254	54 254	54254	54 254	54254	54.254	54254	54256	651 044	676 155	720 842
MET INCREASE (DECREASE) IN CASH HELD	526	526	526	526	526	525	526	526	526	526	525	524	6309	40 422	24 229
Cashicash equivalents at the monthlyear begin:	24119	245 145	245671	2610	26723	247 249	247.75	26301	2486	249 352	2653	250 404	244 819	250 938	291380
Cashicash equivalents at the monthlyear end:	245 145	245621	245 197	246 723	247.249	247 775	248.301	248 825	26 32	249 878	25.44	250 928	250 928	291 358	315 579
the same of the same and the same same same same same same same sam	479.776	5951	479.10	679.160	471,476	65.09	Publish,	20,000	619.986	476.016	was red.	441.380	Sees year	me : 100 E	615.00.0

Medium Term Resenue and Expenditure

15. ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS

BACKGROUND

In term of Section 24(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the council of the municipality must for each year approve an annual budget for the municipality before the start of the financial year. Section 16(1) of MFMA states that, the council of a municipality must for each financial year approve an annual budget as per Section 16(2). In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 30 days before the start of the budget year.

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically, and equitably to all communities. The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high priority programmes to maintain sound financial stewardship.

The Municipality is embarking on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers mainly state owned. Some of these revenue collection strategies are through the 2019-2024 valuation roll which was loaded in the 2022/23 financial year. This new valuation roll will assist with new organ of state which were part of the area allocated in Moretele since the last demarcation.

Description	Ref						Budget Ye	er 2023/24						Medium Ter	m Revenue and E Framework	ipenditure
Rithousand		July	August	Sept.	October	November	December	January	February	March	April	Nay	June	Budget Year 2023/24	Budget Year +1 202425	Budget Year +7 2025/26
Revenue by Vale		151													i i	
Vote 1 - Executive and Council		222	0.000	1225	735255	10.252	10000	90000	320000	10000	1000	20000		n consti	-	-
Vote 2 - Finance and Administration		41310	41310	41310	41310	41310	41310	41310	41 310	41310	41310	41310	41 210	45725	526 827	530 490
Vate 3 - Internal Audit		100	(4)	500	95	9%	S 3000	1993	9.0	800	103	533		255	17	
Vote 4 - Community and Social Services		86	86	86	86	86	86	86	86	86	86	86	86	1006	1087	1138
Vide 5 - Sport and Recreation		-	-	-	-	- 2	54	-	1.4	- 43	-	-	12	-		
Vate 6 - Health													3.2			
Vate 7 - Planning and Development		11,477	15477	11477	11477	11477	11477	11477	11477	11.477	11.477	11477	31 477	137 728	14194	150 873
Vate 8 - Road Transport		91	95	91	91	91	91	91	91	91	91	91	91	1 096	1 150	1204
Vale 9 - Energy Sources			2	- 3	-		1				- 3	2	÷		- 1	-
Vate 10 - Water Management		7 635	7 635	7635	7 635	7 635	7 635	7 635	7 635	7635	7635	7635	7 635	91 619	116 623	138 082
Vote 11 - Waste Water Management		3870	2000	0.000	01.00	0.0900	10,000	10000	0.5500	252000	12000	1,000		1 1 1 1 1 1	A100	
Vote 12 - Weste Management													- 6	- 33		ं
Vite 13 -													18	i ii		
Vote 14 -															(4)	
Vote 15-														- 1	1.5	
Total Revenue by Vote		60 600	60 600	60 600	60 600	68 600	60 500	60 600	68 606	60 600	60 600	50 600	50 600	727 203	789 850	821 797
Expenditure by Vote to be appropriated Vote 1 - Executive and Council		6.245	6246	6246	6246	6 246	6.246	6246	6.246	6246	6246	6246	6248			
Viste 2 - Finance and Administration		14 647	14647	447	14647	14 647		14647	14 647	14642	14647	14647	14647	300000		1
Vote 3 - Internal Audit		609	608	609	609	609	609	609	609	609	609	609	609		100	1 22
Vale 4 - Community and Social Services		1781	1781	1781	1781	1781	1781	1781	1781	1781	1381	1781	178		T	
Vote 5 - Sport and Recreation		338	338	338	338	0.000	338	338	338	338	338	338	338	155,755	5557	3.3
Vote 6 - Health		96	96 5173	96 5 173	96 5 173	1	1 20	96	36	96	96 5 173	96 5 173	9	0.000	1 1	81
Vote 7 - Planning and Development		5 173	21/3	2 196	2786	100	2786	5173 2786	5 173 2 786	5 173 2 786	2786	5 1/2 2 TB6	5 173 2 788	200000		9855
Vate 8 - Road Transport Vate 9 - Energy Sources		2 786	1410	1410	1413	5,020	200	1410	1.413	2 (00 1418	1410	1410	1410	300.00		1,345
Vale 10 - Mater Management		13.760	13760	13750	13 760	2,110	50000	13760	13 760	13 760	13.760	13760	1376	100000	5 C C C C	
Vale 11 - Waste Water Management		10.100	10100		10 100	10.100	10100	10/100	10.100	19100	2.00	10.100	1010		20000	100.2
Vote 12 - Waste Management		- 0	1 3		107			1 2	- 0			0.50	1.5	1 3		1 8
Vite 13 -			100		167		337			100			1//0			
Vote 14 -															1	
Vote 15 -													-			1 0
Total Expenditure by Vote		45 845	434	4546	45 845	45 346	414	46 846	45 845	46 846	46 846	45 846	46 845	56214	589 542	6172
Surplus (Deficit) before assoc.		13.754	13 754	13 754	13 754	13 754	13 754	13.754	13 754	13.754	13754	13754	13 755	165 05	4 200 300	2044
Income Tax													Yes	32		18
Share of Surplus Deficit attributable to Winorities													1/42	32	9	178
	1												I		10	1
Intercompany Parent subsidiary transactions													100			

MICH Mondel - Suppring To	en SKR Deskul sydel hatge															
House															February February	- I bearing
Species	Patrician	Name	100	#Theoristee	-	for being flame	And San	decision	Milate	Mingle	otione	Natural Salam Salam	Street for State Set the Feeder	hop for more	Sulper Ser + Service	
Test minerile														- 1		-
(A final transfer process)	Property and	COMMENT OF							Special State of Street							
	Designation Company Advant	100000000000000000000000000000000000000		Name of Street, or other party					100 million 170 million		1		111	- 7	10	
THE CAST WITH	met.	CONTRACTOR OF	**	CREATIVE CO.	-		STREET, STREET	Denne & Parities	man ()			1 -		10		110
	THE RESERVE			and the same					Secretary and Was							
Committee of States	MI.	COMMENTS OF	84	report tops mare:	-		Total Sale	Demok Sulton	in the case of the lates of		1	-		-	1.5	
				Andrea Malant Server					SERVICE STANDS							
	part part page	Commence of	-	and the same of				Specific Sciling	Introduction Plant			1			10	
				to the last owner or the					Secondary Species (Physic Street et							
Court Septemberry	Contract Section	Comment of	**	municipal states and an extension of	-		DR Secritorion	and the	In the county		1	1.7	140	380	- 10	
and beautiful and	Scientes annual	Compression in		Early July 10.00	tree!		Propins de la constantina della constantina dell	and an investment	Include State Street		1	1.00	120	190	1.0	
				Designation unless and			Street .	-	kanistate or the Mills		E .					
-	Ministrano (TI)	COMMUNICAL SECTION AND PROPERTY.		profesi Pale screene					American of the Piles						1.0	
tore tours	better fit beater from:	CORRECT TO SECURITY	**	CREAT FARE COURSE	in the second		Tomas or Winispen		Security Seedle Street			1 -			- 4	
to a famous	Proper base Park	COMPANS OF THE PARTY OF	-		-		Total Code		Branch Branching			1 3		480		
	Committee to the last open			e etas commissionere					Amendmented (Max Decoding Sparing (Maxa) Maxa							
the effect	Bald.	COMMUNICAL IN	tion .	THE PERSON NAMED IN	(red)		Designation .	(Titlerin)	Differ of the Published			198	100	-	100	100
									beninces a feet The brooks teach throughout							
Name and Street	Bed S Francisco	COMMITTER STATE		month (Malacian Asson)	man (Salamonian and	November 1	Na Recognity			166			- 4	Olea
									herestwice wheat Mine							
Name and State of	Designation of the latest and the la	Company of		professional services	-		The last		in through		4	79	100	-	3.5	
									reconstructed Mar							
NAME TO ASSOCIATE	bel brown brown to	COMMUNITY	tore	Section and the second			Service .	ter tax tenin	Decade Spate Sheet Street				Alex		16	
			_				-									
tant late	No. of Concession, Name of Street, or other Designation, Name of Street, or other Designation, Name of Street, Online of	COMMUNICATION AND	2	State of the state	ALC:			Can halled	Minimum or that Other Inches (Santa Marchae)			15				
	-	-		-	F-6.			-	-			1	134	180	- 10	78
	E-5000			Parties received an excession.				7.00								
	North books	Companies, as	-				-	Sat feller				1 4		100	146	100
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MY WA	that that betales	Comment in	**	mare beauty and	-		Date: - Charles	Tre fulls			1	1.0		140	100	-
	NAME AND POST OF			Autor instrument												
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National Control	lendt:	CORNER DE		Annial date on between	-		iner land		Bertheren I					-	- (1	
									Assessment of the Principles							
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3 3					F-62							1 7			17	
3	100000	Comment.		Publish received and registers				10	Michigan Paul (Ro							
_	State Constitution		-					-	Printing Spatial Principles (1)				7.00	700	10	
				-					Delicating Equality (Physic Rev)							
-	Second for Second and Sec. 1	-	*		-		-	tun.	tant t		1	398	100			: 100
	-			Autor insultrations					terrories or that (No.							
-	Armada rest I form	manage (a)	-		-		No. of Concession, Name of Street, or other Persons, Name of Street, or ot	Name .	brook bein Brookers		t.	-	198			1000
									100000000000000000000000000000000000000							
	and the second			and the second					A STATE OF THE PARTY OF THE PAR							
_	Spellig of Spell Stade and Streets S Red St. Spell	******		A STATE OF THE PARTY NAMED IN	-		Name Printerson		Secure de la Chia Secure de la President II				970	100		
	The Park Property	1		11/2	47		(Chick)		A Company of the Comp				100		-	
	Cartes Continue			Author productions	04		CONTROL O		- C.				-		- 6	
	Special publication on the	*(A1000001)#		- April 1995	-		Puro Printeriori	~	mer P			(0	- 4	. 410	100	-
				Collect orange and represe	0.5				Marie State Charles					_		
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	diam'r.	CHANGE OF		National projects and registers	57				Ministra e Naciffia		7					
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	many desired to the	Harry .	Tilly.	CAPACION AND			117		751415						-	
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				e office profile personne	10		Marine Commence of the Commenc	March 1	Anness e Sel Tip			100				

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	The case of the Codes Section	N. China		material residence of the contractor				1	de la			П				
-	Married Company	ADMINISTRA	-						Navi			1 3		**	1	E
-		Participate) (In	-	and the same	-				-			10	1 =		*	
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Test Carlo Income			_								_	110	-	- un		-

16.ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENTS- ENTITIES AND EXTERNAL MECHANISMS

Not applicable- the municipality does not have an entity

Total future revenue Net Financial Implications

17.CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Vote Description	Ref	2023/24 Mediu	m Term Revenue Framework	& Expenditure		Forec	casts	
R thousand	8	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1				- 1			
Vote 1 - Executive and Council		=	-	-				
Vote 2 - Finance and Administration		11 200	22	-				
Vote 3 - Internal Audit		- 75	17	-				
Vote 4 - Community and Social Services		850	6 -2	10 500				
Vote 5 - Sport and Recreation		1 000	122	2				
Vote 6 - Health		10000000						
Vote 7 - Planning and Development		5 100	-	-				
Vote 8 - Road Transport		16 769	8 010	42 756				
Vote 9 - Energy Sources		10 329	16 243	8 200				
		119 887	141 469	113 074				
Vote 10 - Water Management								
Vote 11 - Waste Water Management		25 000	27 090	40 211				
Vote 12 - Waste Management		-	-	-				
Vote 13 -		_	_	-				
Vote 14 -		=	100	-				
Vote 15 -			;; =	-				
List entity summary if applicable		1111						
Total Capital Expenditure		190 134	192 813	214 741	(7)	+ 1	≡ 0	-
Vote 2 - Executive and Council Vote 2 - Finance and Administration Vote 3 - Internal Audit Vote 4 - Community and Social Services Vote 5 - Sport and Recreation Vote 6 - Health Vote 7 - Planning and Development Vote 8 - Road Transport Vote 9 - Energy Sources Vote 10 - Water Management Vote 11 - Waste Water Management Vote 12 - Waste Management Vote 13 - Vote 13 - Vote 14 - Vote 15 - List entity summary if applicable	2							
otal future operational costs	-	-			-		_	-
uture revenue by source	3		12.5	5.5-	230	157		
Exchange Revenue Service charges - Electricity Service charges - Water Service charges - Waste Water Management Service charges - Waste Management Agency services	2							
List other revenues sources if applicable List entity summary if applicable								

18. CAPITAL EXPENDITURE DETAILS

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Medium	Framework	& Expenditure
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
apital expenditure on new assets by Asset Cla	ss/Sub-class	1			- 3					
frastructure		207 930	3 504	142 502	180 068	188 754	188 754	179 284	190 723	204 24
Roads Infrastructure		98 661	(0)	43 833	38 226	50 711	50 711	16 569	8010	4275
Roads	- 1 1	98 661	(0)	43 833	38 226	50711	50711	16 569	8010	4275
Road Structures	- 1 1	100.000	1-7				*****			1,270
Road Furniture	- 1 1									
Capital Spares	- 1 1									
Storm water Infrastructure	- 1 1	-	-	-	-	4 000	4 000			
Drainage Collection					- 4	1,000	1,000	1986	18.00	
Storm water Conveyance	- 1 1	_	_	-	_	4 000	4 000		-	
Attenuation	- 1 1		55	#	25	4 000	4000	853	(40)	
Electrical Infrastructure	- 1 1	- 0	2	26 760	20 342	18 855	18 855	10 329	16 243	82
		-	-	20 / 00	20 342	10 000	10 000	10 329	10 243	0.4
Power Plants	- 1 1									
HV Substations	- 1 1									
HV Switching Station	- 1 1									
HV Transmission Conductors MV Substations										
MV Switching Stations	- 1 1									
MV Networks	- 1 1									
LV Networks	- 1 1	-	-	26 760	20 342	18 855	18 855	10 329	16 243	82
Capital Spares										
Water Supply Infrastructure		96 665	3 504	61 452	102 709	83 566	83 566	124 887	141 469	1130
Dams and Weirs	- 1 1									
Boreholes	- 1 1	15 893	1703	7 747	25 000	21 000	21 000	(±)	857	436
Reservoirs	- 1 1									
Pump Stations	- 1 1									
Water Treatment Works	- 1 1	20 666	-	9 787	-	-51		(±)	1.71	
Bulk Mains	- 1 1	9650,0000	- 1,1	10902650		-		5,400		
Distribution	- 1 1	60 106	1801	43 917	77 709	62 566	62 566	124 887	140 612	69 4
Distribution Points	- 1 1	37531753	3000	32707751	44000	177.75	20000	0.530.543	1000,000	0.75
PRV Stations	- 1 1									
Capital Spares	- 1 1									
Sanitation Infrastructure	-	12 603	100	10 457	17 291	29 822	29 822	25 000	25 000	402
		12 003	(0)	1040/	17 231	29 022	29 022	23 000	25 000	402
Pump Station		100 500	.00	7 629	8 400	12 109	12 109	557	3-53-1	98
Reticulation Waste Water Treatment Works	- 1 1	(23 509)	(0)	1 029	8 400	12 109	12 109	77-1	100	96
	- 1 1									
Outfall Sewers	- 1 1					20017				
Toilet Facilities	- 1 1	36 112	(0)	2 828	8 891	17714	17.714	25 000	25 000	30 5
Capital Spares	- 1 1									
Solid Waste Infrastructure		8	=	-	1 500	1 800	1800	2 500	5-1	
Landfill Sites		3	-	=	1.500	1800	1800	2 500	3-	
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										

Description R thousand	Ref	2019/20 Audited Outcome	2020/21 Audited Outcome	2021/22 Audited Outcome	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	1				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Community Assets		24 294	1 729	5 458	10 000	8 800	8 800	1 800	-	10 50
Community Facilities		8 134	1729	5 458	10 000	8 800	8 800	1 800	(i)	10 50
Halls		8 134	1729	5 458	9 200	8 000	8 000	1 000	-	10 50
Centres										
Créches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theafres										
Libraries										
Cemeteries/Crematoria					800	800	800	800	_	
Police		850	1,550		000	000	,000	000	55	
Parks		282	555		323	523	100	£.		
				-		-	-	_	_	
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares							-			
Sport and Recreation Facilities		16 160	37-3	-	1-1		-		=	
Indoor Facilities										
Outdoor Facilities		16 160	1 - 1		1		-	-	+	
Capital Spares					~~~					
eritage assets		373	270		- 70			- 5	- 5	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
evestment properties		_		343	2940		:= :		_	
Revenue Generating	1 1	3-3	-	556	-	_	-	-		
Improved Property		0.50			1. - 21.			-		
Unimproved Property							1			
Non-revenue Generating		6.75				- 7	- 0			
Improved Property										
Unimproved Property										
ther assets	- 1 1	72	827	828	7 012	950	950	850	2	
Operational Buildings	1.1	22	7E	-	-	950	950	50	1 2	
Municipal Offices						200				
The state of the s		100			7012	-20		800		
Housing Staff Housing		120	020	000	and the state of t	10	-			
Staff Housing		1 - 5		-	7012	-	-	800	-	
Social Housing										
Capital Spares	- 1 -									
ogical or Cultivated Assets		(-)	1 - 5	-	=	-	-	=:	-	
Biological or Cultivated Assets										
ngible Assets		127	20	(5 402)	2 200	2 270	2 270	2 600	_	
			-	(0 402)	2 200	2210	2210	2 000	_	
Servitudes		5545		20.000	0.000	E-644	0.000			
Licences and Rights		121		(5 402)	2 200	2 270	2 270	2 600	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		120	127	(5 402)	2 200	2 270	2 270	2 600	-	
Load Settlement Software Applications										
Unspecified	1 1								1	

Description	Ref 1	2019/20 Audited Outcome	2020/21 Audited Outcome	2021/22 Audited Outcome	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		43 862	1 - 1	3 135	15	6 0 1 5	6015	450	-	=
Computer Equipment		43 862	0-0	3 135	15	6 0 1 5	6015	450	+	+
Furniture and Office Equipment			7.77	23	150	450	450	150	-	-
Furniture and Office Equipment			-	23	150	450	450	150		
Machinery and Equipment		-	2-1	-	-	170	170	-	= =	
Machinery and Equipment		7-6				170	170	_	=	
Transport Assets		:	(2 059)	544	-	9 250	9 250	5 000	-	=
Transport Assets		170	(2 059)	544	-	9 250	9 250	5 000	E	7.
Land		/	7.7		-0	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	2-1	-		12	- 4	-	5	
Zoo's, Marine and Non-biological Animals	- 1 1									
Living resources				9		*		*	•:	*:
Mature		14	19	;=.	(+)	-	+ 1		81	+
Policing and Protection	- 1 1									
Zoological plants and animals	- 1 1									
Immature			- 14		(+)		*	-	N.	-
Policing and Protection	- 1 1									
Zoological plants and animals										
Total Capital Expenditure on new assets	1	276 086	3 174	146 260	199 445	216 659	216 659	190 134	190 723	214 741

19. LEGISLATIVE COMPLIANCE STATUS

Compliance with the MFMA implementation requirements has been adhered to through the following activities:

IN-YEAR REPORTING

Reporting to the National Treasury in electronic format is fully complied with monthly. Section 71 reporting to the Executive Mayor (within ten working days). Furthermore, in compliance with the National Treasury regulation published in Government Gazette 32141, the monthly in-year financial reports are submitted to the Executive Mayor and on a quarterly basis to the Council. Internship programme. The Municipality employed 5 Financial Management Interns.

BUDGET AND TREASURY OFFICE.

The Budget and Treasury Office has been established in accordance with the MFMA.

AUDIT COMMITTEE:

An audit committee has been established.

SDBIP

The Final SDBIP document is available as part of the 2023/2024 MTREF Final budget.

BUDGET ENGAGEMENTS WITH PROVINCIAL TREASURY

The municipal had engagement with provincial treasury for annual budget assessment for the year 2023/2024.

MFMA Regulations on municipal minimum competency levels

All subsequent appointments as required to complete the minimum competency requirements were within a specified timeframe as part of their performance agreements.

mSCOA

The Municipality is compliant with MSCOA, a roadmap has been developed to address issues experienced on the Creditors and Cash Flow Module.

20.OTHER SUPPORTING DOCUMENTS

20.1. BUDGET TARIFFS

(See the attached list of tariffs)

20.2. PROCUREMENT PLAN

(See attached procurement plan for financial year 2023/2024)

21. ANNUAL BUDGETS OF THE MUNICIPAL ENTITIES ATTACHED TO THE ANNUAL BUDGET

Not applicable -the municipality does not have an entity.

22. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

(TO BE THE ATTACHED)

Medium 1	erm Revenue and Expendit	ture Framework (MTREF FY	7) Budget for 2023/20	24, 2025/2026, 2025	/2026
					7