

SUPPORTING DOCUMENTS

Part 2 contains information with reference to supporting tables SA1 to SA39.

1. OVERVIEW OF THE DRAFT ANNUAL BUDGET PROCESS

Section 53 of the Municipal Finance Management Act (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 budget. Chapter 2 of the Municipal Budget and Reporting Regulations states that the mayor of the municipality must establish a Budget Steering Committee to provide assistance to the mayor in terms of the responsibilities set out in section 53 of the MFMA.

In terms of section 21 of the MFMA the mayor is required to table in Council ten (10) months before the start of the new financial year, that is, August 2020 a time schedule that sets out the process to revise the IDP and prepare the budget.

The Executive Mayor tabled in Council the required time schedule under item C08/08/2023 on 15 August 2023

The key dates to the process were:

Time Schedule of key deadlines for the 2024/2025 IDP review and Budget process

<u>MP313: Steve Tshwete Local Municipality</u>		
Item	Activity	Process
<u>August 2023</u>		
1.	Table budget preparation timetable;	Budget
2.	Submit roll-over budget in terms of section 28(2)(e) to be approved by Council by 25 August 2023;	Budget
3.	Draft schedule which includes setting out timeframes and responsibilities in relation to the community consultation programme	IDP
4.	Submit a proposed community consultation programme to the Mayor and Speaker respectively;	IDP
5.	Compile municipal performance feedback on the implementation of the development priorities, objectives, indicators and targets for the previous financial year	IDP
6.	Finalize and submit Annual Financial Statements for 2022/23 financial year to Auditor-General.	AFS
7.	Submit the 2022/2023 draft performance report and draft annual report to Auditor-General	IDP/PMS
<u>September 2023</u>		
8.	Start with the process of the needs reprioritization in reference to the five year identified needs (for 2022-2027) developed past year's financial statements and performance as at 30 June 2023;	IDP (Sept 2023-Dec 2023)
9.	Completion of the analysis of the existing level of development;	IDP (Sept 2023-Dec 2023)

<u>October 2023</u>		
10.	The revision of the approved Human Resource budget – (include the creation and alteration of posts, any new conditions of service, post evaluations, restructuring of departments et cetera;)	Budget
11.	Continuation with the process of the needs reprioritization in reference to the five year identified needs (for the 2022-27) Community consultation meetings	IDP
12.	Prepare budget process documentation which includes setting out timeframes and responsibilities and submit to all relevant stakeholders;	Budget
13.	Submit medium term budget revenue and expenditure framework to relevant stakeholders to review and adjust for next budget cycle;	Budget
14.	Submit three year approved capital budget to relevant stakeholders to review and adjust existing framework as well as to submit new projects for outer financial years;	Budget
<u>November 2023</u>		
15.	Initiate strategies that will aid in achieving the municipal identified development priorities; objectives and targets;	IDP (Sept 2023-Dec 2023)
16.	Submit schedule for sundry tariffs and fines for revision and addition by all stakeholders	Budget
17.	Review and consolidate draft budgets of individual sections to ensure compliance with budget framework;	Budget
18.	Commence with the review process of budget-related policies;	Budget
19.	Align IDP objectives, targets and strategies the draft budget	Budget
20.	IDP Technical Steering Committee	IDP
<u>December 2023</u>		
21.	Prepare first draft of annual budget	Budget (Dec 2023-Jan 2024)
22.	Assessment of submissions of operational and capital budgets	Budget
23.	IDP Technical Lekgotla	IDP
<u>January 2024</u>		
24.	Conduct Strategic Lekgotla to align and confirm strategic and priorities for the 2024/25 financial year.	IDP
25.	Complete the process of identifying and employing applicable strategies that will address municipal development priorities and achieve municipal objectives and targets;	IDP

26.	Introduce the process of project identification;	IDP	
27.	Designing project specific proposal; set project objectives, targets and indicators that are aligned to the municipal objectives and strategies;	IDP	
28.	Integration of projects and programmes by synergizing efforts and resources from three sphere of government;	IDP	
29.	Revision \ confirmation of sector plans, identify programmes and projects proposed within each sector plan to inform planning and budgeting process;	IDP	
30.	Screening of project proposals and confirmation thereof;	IDP	
31.	Consultation with all stakeholders on the proposed draft projects by all spheres of government	IDP	
32.	Revise financial plan for inclusion in the IDP	Budget	
33.	Conduct mid-year review of current budget and performance of first six months and make recommendations for an adjustment budget.	Budget	
34.	Approval of Annual Report 2022-2023	IDP	
<u>February 2024</u>			
35.	Completion of IDP Integration phase which will focus on the revision/ confirmation of integration components;	IDP	(Feb-Mar 2024)
36.	Coordinate the IDP Representative Forum	IDP	(Feb-Mar 2024)
37.	Table the draft IDP document to council and publish for public comments;	IDP	(Feb-Mar 2024)
38.	Prepare and submit adjustment budget to Council;	Budget	
39.	Final consultations workshops on draft budget with relevant stakeholders and prepare draft budget document.	Budget	
40.	Finalize review of budget related policies	Budget	
41.	Oversight Report on Annual Report 2022-2023	IDP	
<u>March 2024</u>			
42.	Submit final draft capital and operating budgets to Budget Steering Committee;	Budget	
43.	Prepare draft Service Delivery and Budget Implementation Plans – these plans should clearly set out the timetable for implementation and completion date of projects as well as the key milestones of the projects over the next three years;	PMS	
44.	Finalize budget schedules, supporting tables and charts in line with the budget regulation;	Budget	
45.	Table draft annual budget to Council which includes rates, taxes and tariffs	Budget	
46.	Submit tabled budget to Provincial and National Treasury and District Municipality for comments and inputs;	Budget	
47.	Advertise public participation process on the IDP, budget and budget related policies;	Budget/IDP	
48.	Place tabled IDP and budget on municipal website within 5 days of approval for public inputs;	Budget/IDP	

49.	Start public participation process immediately after the draft budget and IDP was tabled to Council.	Budget/IDP
<u>April 2024</u>		
50.	Incorporate inputs received from the public into the IDP;	IDP
51.	Submit Draft IDP to MEC for Local Government, Provincial Treasury and the District Municipality	IDP
52.	Continuation of the public participation and consultation process on tabled draft IDP annual budget, budget related policies and;	Budget/IDP
53.	Conduct a Budget Indaba;	Budget
54.	Submit section 19 (MFMA) report on the capital budget to Council for approval;	Budget
55.	Submit to Council 2024/25 the revised IDP document;	IDP
56.	Submit a copy of the approved final 2024/25 revised IDP to the MEC within 14 days after the approval;	IDP
57.	Submit a copy of the approved final 2024/25 revised IDP to the Nkangala District municipality;	IDP
58.	Place the approved final 2024/25 revised IDP on the municipal website;	IDP
59.	Make copies of the approved final 2024/25 revised IDP available at public libraries and main Offices;	IDP
60.	Publish the approved final 2024/25 revised IDP to notify the public;	IDP
61.	Distribute the final IDP to all internal departments for implementation.	IDP
62.	The Executive Mayor responds on public submissions and if necessary recommends amendments to the tabled Annual Budget;	Budget
63.	Approval of the tabled annual budget by Council and include: <ul style="list-style-type: none"> ▪ the approval of the budget schedules with reference to documentation; ▪ the approval of the proposed changes to municipal rates, taxes and tariffs; ▪ approves measurable performance objectives for each revenue source and expenditure framework; ▪ approves measurable performance objectives for capital expenditure; ▪ approves changes to IDP; ▪ approves changes to budget related policies; ▪ proposed noting of the draft SDBIP tabled with the budget. 	Budget
<u>June 2024</u>		
64.	Submit SDBIP within 14 days after approval of Annual Budget to the Executive Mayor(Section 69(3) of the MFMA);	IDP/PMS
65.	Submission of final approved annual budget to SA National Treasury, Provincial Treasury, SALGA, NDM, DPLG and relevant stakeholders within 10 working days after approval of budget;	Budget

66.	Place approved budget with relevant documentation on municipal website within 10 working days of approval of budget;	Budget
67.	Accounting Officer submits draft performance agreements which are linked to measurable performance objectives for Municipal Manager and all senior Managers to the Executive Mayor no later than 14 days after approval of the annual budget;	PMS
68.	Place budget related policies on the municipal website within 10 working days after approval of budget.	Budget
69.	Approval of SDBIP by the Executive Mayor within 28 days of approval of the budget Section 53(1)(c) of MFMA;	IDP
70.	Upload the budget schedules to the portal of National Treasury within 10 working days after approval of budget.	Budget
<u>July 2024</u>		
71.	Make public the approval of service delivery and budget implementation plans within 10 working days after the Mayor has approved the SDBIP;	IDP
72.	Make public the performance agreements within 14 days after approval of SDBIP	Corporate Services

1. The proposed key deadlines for the community participation process are as follows:

<u>Public Participation Process</u>			
<u>April – June 2024</u>			
1	IDP Steering Committee Meeting	IDP	Strategic support
2	IDP Representative Forum	IDP	Strategic support
3	Budget Indaba	Budget	Municipal Manager Office
4	Ward Community meetings on budget and IDP	Corporate Services	Communication & Stakeholder Liasion
5	Consultation on budget with provincial treasury	Budget	Budget Office
6	Advertise and invite comments and inputs on tabled budget and the IDP	Budget/IDP	Legal and Admin

The integrated development plan (IDP) review started in August 2023 after the tabling of the IDP process plan and is included in the budget time schedule. The IDP is the municipality's strategy blue print document which guides and informs planning and budget.

Part of the compilation of the 2024/2025 MTREF, 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 2024/2025 MTREF:

- municipal growth;
- policy priorities and strategic objectives;
- asset infrastructure and maintenance;
- economic climate and trends such as inflation, Eskom increases, period price levies et cetera;

- performance trends on implementation of Opex and Capex budgets;
- the 2023/2024 adjustment budget;
- cash flow management strategy;
- debtor payment levels;
- external borrowing and investments analysis;
- the need for tariff ability to pay for services;
- back-to-basics approach to improve service delivery.

The final 2024/2025 MTREF will be tabled at Council in May 2024 and published on the municipal website and a notice will be advertised in the local newspaper.

All documents in the appropriate format (electronic) will be provided to National and Provincial Treasury and other stakeholders in accordance with section 23 of the MFMA to provide an opportunity for them to make inputs.

Ward committees were utilized and capacitated to facilitate the community consultation process in April 2024 including a budget indaba.

Submissions will be reviewed during the public participation process and additional information regarding required expenditure as well as individual capital projects will be considered before the finalization of the 2024/2025 budget.

These input issues and/or concerns will be submitted with the final budget during May 2024.

2. **OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP**

The integrated development plan is the principle strategic planning instrument which guides and informs all planning budgeting, management and decision making process in the municipality. The IDP:

- Links, integrates and co-ordinates plans taking into account proposals for development of the municipality;
- Aligns the resources and capacity of the municipality with the implementation of the plan;
- Forms the policy framework and general basis on which annual budgets must be based;
- Complies with the provisions of the legislation; and
- Is compatible with national and provincial development plans and planning requirements binding on the municipality.

The process plan applicable to the final revision cycle indicated the following key IDP process and deliverables:

- *Preparation process*
- *Analysis process*

Public participation was conducted between January 2024 and March 2024 in all 29 wards.

- *Strategic phase*

Strategic mapping meetings took place in February 2023 and will be followed by a technical Lekgotla. The strategic Lekgotla took place in March 2024.

- *Integration phase*

An IDP representative forum will take place in April 2024 with political leaders, section departments, parastatals, community and the private sector.

- *Budgeting*

Based on the IDP results and community inputs the budget is completed.

- *Approval*

The IDP will be finally approved in May 2024.

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 as well as the contributions from the mines under their social responsibility.

The Constitution requires from municipalities to relate its management, budgeting and planning functions to its objectives. This gives clear indication of the intended purpose of municipal integrated development plan. Therefore, the budget must have linked to the IDP to enable the municipality to conduct its affairs in a manner which is consistent with its IDP.

In order to ensure integrated and focused service delivery between all spheres of government it was important to align its budget priorities with national and provincial government.

The 2024/2025 MTREF has therefore been informed by the IDP revision process.

The annual budget is linked to the four (4) main strategic goals, which are:

- Provision of sustainable and accessible basic services to all;
- Provision of a safe and healthy environment;
- Promotion of economic growth and job creation; and
- Promotion of good governance, organizational development and sustainability.

The above strategic goals are generally addressed in terms of the municipal priority issues grouped under six (6) key performance areas. According to these tables the budget provides as follows for the strategic goals in the IDP:

Strategic Goal 1 - Provision of sustainable and accessible basic services to all

		Revenue	Expenditure	Capital
		R	R	R
KPA 1	Infrastructure Development & Service Delivery	(1,899,778,333)	1,554,406,095	159,149,436
	Sub-Total	(1,899,778,333)	1,554,406,095	159,149,436

KPA 2	Spatial & Community Development	Revenue	Expenditure	Capital
		R	R	R
	Spatial & Community Development	(123,335,114)	328,773,818	11,000,004
	Sub-Total	(123,335,114)	328,773,818	11,000,004

		Revenue	Expenditure	Capital
		R	R	R
KPA 4	Financial Viability & Management	(615,317,127)	406,036,138	
	Sub Total	(615,317,127)	406,036,138	
		Revenue	Expenditure	Capital
		R	R	R
KPA 5	Good Governance & Public Participation	(8,855,504)	138,442,982	
	Sub-Total	(8,855,504)	138,442,982	
	Total	(2,656,156,345)	(2,492,294,038)	170,149,440

Strategic Goal 2 - provision of a safe and healthy environment

Strategic Goal 3 – promotion of economic growth and job creation

KPA 3	Local Economic Development	Revenue	Expenditure	Capital
		R	R	R
	Local Economic Development	(8,868,267)	64,635,005	0
		(8,868,267)	64,635,005	0

Strategic Goal 4- promotion of good governance, organizational development and financial sustainability

The 2024/2025 MTREF has been informed by the IDP revision process and supporting tables SA4, SA5 and SA6 provide a breakdown of all revenue, operating expenditure and capital expenditure aligned to the IDP goals and strategies on a high level.

3. **MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

Performance management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and principles. In accordance with legislative requirements and good business practices as informed by the national framework, the municipality has developed and implemented a performance management system of which the system is constantly refined as the process unfolds.

The municipality's performance plan reflects key performance indicators (KPI's) and targets linked to the IDP. The adopted performance management framework encompasses:

- Planning (setting KPI's and targets)
- Monitoring (quarterly monitoring)
- Measurement (indicators of success)
- Review (identifying areas requiring change and improvement)
- Reporting (reporting to internal audit and audit committee, Council and annual report)
- Improvement (changes to improve where necessary)

The performance of the municipality relates directly to the extent to which it has achieved success in realizing its goals and objectives.

The performance information concepts used by the municipality in its performance management system are aligned to the National Treasury performance management framework.

These concepts and definitions are:

Impacts	What we aim to change	The developmental results of achieving specific outcomes	Manage towards achieving these results
Outcomes	What we wish to achieve	The medium term results for specific beneficiaries that are the consequences of achieving specific outputs	Manage towards achieving these results
Outputs	What we produce or deliver	The final products or goods and services produced for delivery	Plan, budget, implement and monitor
Activities	What we do	The processes and actions that use a range of inputs to produce the desired outputs and ultimately outcomes	Plan, budget, implemented and monitor
Inputs	What we use to do the work	The resources that contribute to the production and delivery of outputs	Plan, budget, implement and monitor

Supporting table SA7 provides the main measurable performance objectives the municipality undertakes to achieve this financial year. Refer to IDP/SDBIP for detailed measurable performance indicators.

Supporting table SA8 provides details on the financial indicators and benchmarks for the 2023/2024 medium term revenue and expenditure framework (MTREF).

The indicators in the table are explained as follows:

(a) *Borrowing management*

The ability of the municipality to raise additional long-term borrowings is largely dependent on its creditworthiness and financial position. The municipality's borrowing strategy is primarily informed by affordability of debt repayments.

The structure of the municipality's liability profile consists of annuity loans which are annually redeemed over a period of fifteen (15) years.

- *Capital charges to operating expenditure* measures the cost of borrowing in relation to operating expenditure and assesses the affordability of debt expenditure.

The ratio will steadily increase over the 3 year MTREF period due to additional loans to be taken up. This additional loans are to supplement the funding for the capital programme over the MTREF.

- *Capital charges to own revenue* measures the municipality's prioritization of resources and indicates the cost required to service external interest and redemption versus available funds. The increase is attributed to the raising of external loans and because the percentage is below the norm of 8% which indicates that the municipality has the capacity to take up additional funding to invest in infrastructure projects.
- *Borrowing funding of own capital expenditure* measures the degree which own capital expenditure has been funded by way of borrowing.

The municipality's debt profile informs that the use of amortizing loans leads to high debt servicing cost at the beginning of the loan which declines steadily towards the end of the loans term.

The municipality's ability to continuously meet its revenue targets and its forecasted cash flows will be critical to ensure the repayment of debt service costs is met.

(b) *Safety of capital*

- The *gearing ratio* measures long-term borrowings over funds and reserves. Due to the implementation of the mSCOA chart the municipal reserves are absorbed in the accumulated surplus. Thus the percentage can no longer be calculated.

(c) *Liquidity*

- *Current ratio* measures the municipality's ability to pay back short-term liabilities (current liabilities). The norm is set to 2:1 and the ratio should not decrease to be less than 1 otherwise the municipality will be at risk to finance operations.

For 2024/2025, the current ratio is 1, 04:1 and is projected to increase to 1, 29:1 in 2025/2026.

- The *liquidity ratio* measures the ability of the municipality to utilize cash and cash equivalents to pay its current liabilities immediately. The municipality has set a limit of 2 and anything below 1 indicates shortage in cash to meet short term liability obligations.

For the 2024/2025 financial year, the ratio is 1, 04:1 and projected to increase to 1, 29:1 in 202/2026. These values indicate that the municipality might experience liquidity difficulties in future years, since the ratio is dropping.

(d) *Revenue management*

As part of the municipal financial viability plan to ensure the municipality remains sustainable, revenue management and debt collection is critical.

Through continuous strict credit control measures, the payment rate is maintained above 95% for the past ten (10) years. It is expected that the payment rate may become under pressure due to the effect of the high employment rate. Strict credit control needs to be implemented to ensure that the target of 95% be reached again in 2024/2025.

- *Annual debtors' collection rate (payment levels) ratio* indicates the municipality's projected collection rate, debtor level of payments as a percentage of revenue billed. It is projected that the collection rate over the medium term will become under pressure and many consumers will not be in a position to pay accounts due to the unemployment rate
- *Outstanding debtors to revenue* measures the percentage of debtors not collected from annual billed revenue. The higher the percentage, the more billed revenue is likely to remain uncollected for the period.

The ratio for outstanding debtors to revenue is 11, 63% which is not within the norm of 8%. This is an indication that current debt will most likely not be collected within thirty (30) days.

(e) *Creditors management*

The municipality has managed to ensure that most creditors are settled within the legislated thirty (30) days of statement. Considering the liquidity ratio, sufficient cash will be available to maintain this legal obligation.

(f) *Other indicators*

- *Electricity distribution losses* indicate the percentage loss of potential revenue through the sale of electricity when compared to units of electricity purchased.

The electricity distribution losses have increased from 9.01% in 2022 to 14,64% for the financial year ending 30 June 2023.

It is expected that electricity distribution losses will remain below 10%. The municipality has also embarked on a process to audit and verify all electricity meters. This includes prepaid as well as conventional meters.

- *Water distribution losses* measure the percentage loss of potential revenue for water through kiloliters of water purchased and extracted from Middelburg Dam.

The water distribution losses have decreased from 9,01% to 7,03% for the financial year ending 30 June 2023.

It is expected that the water distribution losses will decrease for the medium term due to the replacement of pipes, since the capital budget provides for increased capital expenditure to replace and upgrade ageing water infrastructure.

- *Employee cost* as a percentage of operational expenditure decreases steadily over the MTREF from 32.6% in 2023/2024 to 32.1% in 2024/2025.
- *Councillors Remuneration* as a percentage of expenditure remains constant over the MTREF from 1.2% in 2024/2025 to 1.2% in 2025/2026.
- *Repairs and maintenance* as percentage of revenue (excluding capital revenue) needs to be increased steadily to an appropriate level of 8% to ensure municipal assets are maintained.

The current ratio is averaging at 6.9., %. It should however be noted that this percentage only represents materials and should labour be added it will be much higher. It also does not include the capital component of assets which will be upgraded.

- *Finance charges and depreciation* as percentage of expenditure is influenced by borrowings and interest rate levels. The ratio over the MTREF is 14,89% and reduces to 14,87% in 2024/25.

(g) *IDP regulation financial viability indicators*

In terms of the Local Government Municipal Planning and Performance Management Regulation, 2001, the following three (3) key performance indicators must be in the municipal performance management plan to express financial viability:

- *Debt coverage* measures the number of times debt payments are covered by operating revenue (excluding grants) and indicates the ease with which debt payments can be accommodated within a period. The coverage ratio is 15,84% in 2024/2025 and is expected to decrease to 15.53% towards 2025/2026. The norm for this ratio is 45%.
- *Outstanding service debtors' to revenue ratio* is an indication what percentage of revenue is outstanding owing by service debtors. This measures the municipality's effectiveness of its credit control and debt collection policy. The lower the ratio, the more effective is the municipal revenue management. The ratio is 8.74% for 2024/2025 and is projected to decrease to 8,55% in 2025/2026.
- *Cost coverage* measures the ability to meet at least its monthly fixed operating commitments from cash reserves if no revenue is collected during that month. The higher the ratio, the higher is the municipality's safety net to provide services and minimize the risk of insufficient cash to fund operations.

The ratio informs that the municipality will have sufficient cash to fund operations. The ratio is 0,69:1 for 2024/2025 and reduces to 0,4:6 in 2025/2026. The norm ranges between 1 and 3 months.

(h) *Basic social services package for indigent households (FBS)*

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the indigent policy. With the exception of water only registered indigents qualify for the free basic services.

For the 2024/2025 financial year ±17 800 registered indigents have been provided for in the budget.

In terms of Council's indigent policy registered indigent households are entitled to:

- 50 kWh of free electricity at a cost of R95,95 per household per month.
- 10 kl free water at a cost of R125,00 per household per month.
- Free sewerage service at a cost of R149,52 per household per month.
- Free refuse removal service at a cost of R184,14 per household per month.
- A full rebate on property rates at an average cost of R254,13 per household per month.
- In the case of a water leak, the amount, over and above the normal consumption can be paid over a three (3) to twelve (12) month period

Further detail relating to the number of households and the cost of free basic services is contained in table A10.

It should be noted that the number of households in informal areas that receive free basic services through stand pipes and boreholes are not taken into account in the table above.

4. **PROVIDING CLEAN WATER AND MANAGING WASTE WATER**

The municipality is the water service authority (WSA) in terms of the Water Services Act, 1977 and acts as the water service provider (WSP) for the following water systems:

- | | |
|------------------------------------|-----------------------|
| - Middelburg / Mhluzi | (water & waste water) |
| - Hendrina / Kwazamokuhle | (water & waste water) |
| - Presidentsrus | (water) |
| - Doornkop 1 & 2 (borehole system) | (water) |
| - Bankfontein : Somapepa Village | (water) |
| - Mafube : Sikhululiwe Village | (water) |

The following areas are supplied with portable water through ESKOM:

- Eskom Hendrina Power Station for Pullenshope (water)
- Eskom Arnot Power Station for Rietkuil (water)
- Eskom Komati Power Station for Komati (water)
- Middelburg Mines (water)

The following are some challenges facing the municipality on water and waste water provision:

- Increased water interruptions due to ageing water pipes.
- High water losses due to aged water pipes.
- Aged infrastructure at water treatment works.
- Insufficient to capacity to treat the increased volume of waste water at the treatment plant.
- Insufficient bulk infrastructure to cater for the increasing demand.

The following programmes/plans will be implemented over the next five (5) years to address the challenges:

- Upgrade and extension of Vaalbank Water Treatment Plant to meet filter capacity problems.
- Upgrade and extension of Boskrans to meet the required standard on the final effluent.
- Replacement of old water pipes to reduce water interruptions and losses.
- New HV substation at Mhluzi.
- Smart City projects.
- Meter management and replacement plan.
- Refurbishment of plant and equipment at WWTP.
- Upgrade bulkline to reservoirs in Nasaret and Hendrina.
- Replace equipment at Middelburg Dam pump station.
- New development projects at Dennesig, Newtown, Rockdale and Rondebosch.

The estimated cost to address these challenges over the next five (5) years amounts to R1.4-billion.

5. **OVERVIEW OF BUDGET-RELATED POLICIES**

The municipality's budgeting process is guided and gazetted by relevant legislation, frameworks, strategies and related policies. The purpose of budget-related and financial policies is to provide a sound environment to manage the financial actions of the municipality with relevant legislator frameworks.

The previous year's adopted policies were reviewed as part of the budget compilation process and will be approved by Council in May 2024.

The following are key budget relating policies:

- Accounting policy – the policy prescribes the basis of presentation of the annual financial statements in accordance with the General Recognized Accounting Practices and Accounting Standards.
- Asset management policy – the objective of the policy is to prescribe the accounting and administrative procedures relating to property, plant and equipment (assets).
- Blacklisting policy – to ensure an acceptable standard of goods and services and to develop uniform criteria for barring individuals and/or businesses who engage in corrupt and/or fraudulent activities.
- Borrowing policy – this policy enables the municipality to exercise their obligation to ensure sufficient cash resources to implement the capital programme in the most cost-effective manner.
- Budget policy – this policy sets out the principles which must be followed in preparing a medium term revenue and expenditure framework budget. It further ensures that the budget reflects the strategic outcomes embodied in the IDP and related strategic policies.
- Contractor development policy – this policy is to develop contractors to form an integral part of the economy.
- Cost containment policy – this policy is to ensure that municipal resources are used effectively, efficiently and economically. The policy relates to the implementation of cost containment measures.
- Credit control and debt collection policy – a policy required in terms of section 96 of the Municipal Systems Act, Act 32 of 2000 - to provide for credit and debt collection procedures and mechanisms to ensure that all consumers pay for the services that are supplied.
- Free basic services and indigent support policy – to provide access to and regulate free basic services to all indigent households.
- Funding and reserve's policy – this policy is compiled according to section 8 of the Budget and Reporting Regulations and sets guidelines to ensure that the municipality is financially viable over the short- and long-term whilst ensuring sufficient funding to achieve its objectives through the implementation of the operating and capital budgets.

- Impairment of debtors and write-off policy – to ensure that all long outstanding debt is evaluated and debtors are not overstated in the year-end statements. The policy aims to set down principles for the writing off of bad debts.
- Investment policy – this policy was compiled in accordance with the Municipal Investment Regulation R308 and ensures that cash resources are managed in the most efficient and effective manner possible.
- Pay day policy – the purpose of the policy is to regulate the date on which councillors and employees of the municipality will be paid.
- Petty cash policy – this policy governs the issuing of petty cash in terms of the supply chain management policy and the effective utilization of petty cash according to authorized processes only.
- Property rates policy – a policy required by the Municipal Property Rates Act, Act 6 of 2004. This policy provides the framework for the determining of rates. It further ensures certainty and clarity as to amounts payable in respect of property rates.
- Short term risks and liabilities policy – the objective of the policy is to ensure the safeguarding of Council's assets and to protect Council against public liabilities.
- Supply chain management policy – this policy is developed in terms of section 111 of the Municipal Finance Management Act, Act 56 of 2003.

The principles of this policy is to give effect to a fair, equitable, transparent, competitive and cost-effective system for the procuring of goods and services, disposing of goods and selecting of contractors in the provision of municipal services.

- Supply chain management policy - infrastructure procurement and delivery management
 - this policy establishes provisions of the regulatory frameworks for procurement and supply chain management.
- Tariff policy – the policy prescribes the procedures for calculating tariffs. This policy is required in terms of section 74 of the Local Government Municipal Systems Act, Act 22 of 2000.
- Travelling and subsistence policy – this policy regulates the reimbursement of travelling and subsistence cost to officials and councilors undertaking official visits.
- Unclaimed monies policy – this policy is to provide a framework on how to deal with unknown and unclaimed monies in the municipal primary bank account.
- Methodology for the impairment of receivables policy – the purpose of this policy is to set out the methodology and work procedures for the impairment of receivables in line with the applicable accounting standards.
- Methodology for the impairment and assessment of useful lives of assets policy – the purpose of this policy is to standardize the methodology to be followed for the impairment and useful lives of assets in line with the accounting standards.

- Methodology for the classification and recognition of land policy – the purpose of the policy to set out the methodology to classified and measured land in line with the applicable accounting standards.
- Budget Virement policy to provide Flexibility in managing budgets and to act on unforeseeable expenditure and to prevent unauthorized expenditure.

These policies are open for inspection and are available on the official website of council at www.stevetshwetelm.gov.za or can be requested at the office of the Executive Director Financial Services.

All new policies and a summary of amendments to existing policies are included under part 4 of the document.

(a) *New policies*

- None

(b) *Amended existing policies*

- Free basic services and indigent policy.
- Property Rates
- Credit Control Debt Collection
- Inventory
- Supply Chain
- Budget Policy

(c) *Unchanged policies*

- Asset management policy
- Blacklisting policy
- Borrowing policy
- Contractor development policy
- Cost containment policy
- Funding and reserves policy
- Investment and surplus funds policy
- Impairment of debtors and write-off policy.
- Methodology for the classification and treatment of land policy
- Methodology for the impairment and assessment of useful lives of assets policy
- Methodology for the impairment of receivable policy
- Pay day policy.
- Short term risk and liabilities policy
- Tariff policy.
- Unauthorized, irregular and wasteful expenditure policy and procedures
- Petty cash policy.
- Travelling and subsistence policy.
- Unclaimed deposits policy.

(d) *By-Laws*

- Credit control by-laws
- Customer care and revenue management by-law
- Property rates by-laws
- Tariff by-laws

It is recommended that the above unchanged, amended and new policies be approved and adopted for implementation from 1 July 2024.

6. **OVERVIEW OF BUDGET ASSUMPTIONS**

The global economic outlook is weaker than expected, this is intensified by disruptions to freight and logistics networks, renewed inflationary pressures from the war in Ukraine, the impact of the COVID-19 pandemic, continued interruptions in power supply and rising inflation and fiscal risks.

The GDP is expected to grow by 0.9% in real terms in 2023, compared with an estimate of 1.4% at the time of the medium-term policy statement, recovering slowly to 1.8% in 2025.

It is with this background that the budget policy framework for the next three (3) years is designed to manage risk in a constrained fiscal environment while building a foundation for economic growth, which is supported by the implementation of the national development plan (NDP).

As a result, municipalities will have to renew their focus on core service delivery functions and reduce costs without adversely affecting basic services.

The state of the economy has an adverse effect on the consumers. Therefore, revenues and cash flow are expected to remain under pressure considering the potential closure of coal mines in the municipal area.

The preparation of the 2023/2024 budget was compiled considering the current economic indicators, increase in the price of bulk purchases from Eskom and the continuation of current and improved service delivery standards.

The five (5) key factors that have been taken into account are:

- national government macro-economic targets;
- the general inflationary outlook and the impact on the municipality communities;
- the impact of municipal cost drivers;
- the increase in prices for bulk water and electricity; and
- the increase cost of remuneration.

The economic projected indicators used as basis of the budget are reflected in the table below:

Economic indicators	Basis of projections	2024/2025	2025/2026	2026/2027
Projected CPI	MFMA Circular 128	4,9%	4,6%	4,6%
Prime interest rate	Current prime rate	11,75%	11,5%	11,5%
Economic growth (GDP)	South Africa budget review February 2024	1,6%	1,6%	1,6%
Bulk electricity purchases	MFMA Circular 128	12,7%	15,4%	14,2%
Employment related cost	CPI	4,9%	4,6%	4,6%

Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing may only be utilized to fund capital. The municipality has engaged financial institutions through a tender process to minimize its interest rate risks by providing fixed rates for amortization loans.

As part of the budget process the take up of loans over the long term will be structured to have the least impact.

Interest received through the investments of funds was calculated according to the cash flow forecasts at prime rate less 4% considering the risk profile of the municipality and markets. The municipality mostly invests surplus funds over the short term up to six (6) months.

Collection rate for revenue services

The base assumption is that tariff and rates will increase at a rate higher than CPI. It is assumed that the current economic conditions and relatively controlled inflationary conditions will continue with a possible repo rate increase over the medium term.

The rate of revenue collection is currently at 95% and is based on annual billings. Cash flow collection is projected to become under pressure over the next eighteen (18) months considering the current economic outlook. An average payment rate between 90% - 95% is predicted.

Growth in tax base of municipality and services

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, growth rate of the municipality and the average rate of tariff increases.

The main revenue source increases are:

Tariff increases		2024/2025	2025/2026	2026/2027
Property rates	Cost	4,9%	4,6%	4,5%
Electricity	NERSA	11,5%	13,5%	13,0%
Waste management	Cost	6,0%	7,5%	7,0%
Waste water management	Cost	4,9%	4,6%	4,5%
Water	Cost & Eskom	6,0%	6,5%	5,5%

7. OVERVIEW OF BUDGET FUNDING

Tariff setting plays a critical role to ensure service delivery needs are met and ensuring affordable levels of revenue.

For the budget to break even additional revenue by means of tariff adjustments of R203.6-million had to be sought. The proposed tariff increases for the 2022/2023 financial year on the different revenue categories are:

		<u>% increase</u>	<u>Revenue generated</u>
			R
(a)	an average increase in assessment rates	of 4,9%	518 900 196
(b)	an average increase in the sewerage	of 4,9%	103 915 760
(c)	an average increase in the refuse	of 6,0%	122 449 436
(d)	an average increase in the electricity	of 11,5%	980 098 943
(e)	an average increase in the water	of 6,0%	132 782 487

A comparison on the imposing of tariffs for the 2024/2025 financial year is included under schedule 1 whilst the proposed tariffs for sundry services are included under schedule 2.

Revenue to be generated from property rates is R485,6 -million and increases to R518,9-million by 2024/2025 which represents 20,00% of the operating revenue base of the municipality.

Service charges constitute 50% and are the biggest component of the revenue base totaling R1,25-billion for the 2022/2023 financial year and decrease to R1,33-billion by 2024/2025.

Operational grants and subsidies amount to R358,5-million, R358,5-million and R358,5-million for each of the respective financial years of the MTREF and represent 13,9% of operating revenue.

Interest on Investment revenue contributes marginally to the revenue base with a budget allocation of R42,9-million which decreases to R29,1-million over the MTREF and constitute only about 1,7% of operating revenue.

Investment particulars are reflected in supporting tables SA15 and SA16 and the projected investments at the end of the 2022/2024 financial year is R70-million and decrease to R30,-million in 2024/2025.

Capital sources of funding

The proposed capital expenditure for the next three (3) years equals R455,2-million.

Capital grants and receipts equates to 100% of the total funding sources over the MTREF and amounts to R170,0-million.

Supporting table SA18 and SA19 provides details on capital transfers and receipts and expenditure on grant programmes. The Integrated Urban Development grant (IUDG) remains the main capital grant received.

Funding compliance measurement

Cash flow management is a critical step in determining if the budget is funded over the medium term. National Treasury requires that the financial sustainability of the municipality is assessed to ensure financial viability. Supporting table SA10 essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA.

- (a) “*Cash/cash equivalents*” – this is part of the budget cash flow statement, table A7. A positive cash position of R356,9-million, R296,5 -million and R326,4-million are projected for each year of the MTREF.
- (b) “*Cash plus investments less application of funds*” – this measures how the municipality has applied the available cash and investments. The detail reconciliation of the cash backed reserves and surpluses are contained in table A8.
- (c) “*Monthly average payments covered by cash and cash equivalents*” – the municipality aims to achieve at least one month’s cash coverage in the medium term. The indicator is less than one (1) and remains at on average of 3,8% which reduces to 0,4% in 2022/23 over the MTREF which indicates that cash resources are under pressure.
- (d) “*Surplus/deficit excluding depreciation offsets*” – the main purpose of this measure is to assess if the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term. The surplus excluding depreciation offsets, declined from R283,7-million in the 2023/2024 financial year to a surplus of R234,5-million in 2025/2026.
- (e) “*Service charges as a percentage increase*” – this measurement is based on increase in revenue which include the real growth assumption. From the table it can be seen that the percentage revenue growth totals are 0,70%, 0,5% and 0,6% for each of the respective financial years.
- (f) “*Cash receipts as a percentage of revenue*” – this factor basically measures the rate of funds collected. The average calculation is 95%.
- (g) “*Debt impairment as percentage of revenue*” – the ratio measures whether the provision for debt impairment is being adequately funded to offset the under collection of billed revenues. The provision has been appropriated at 1,6% over the MTREF. This provision is linked to the municipality’s collection ability of 95%.
- (h) “*Borrowing as a percentage of capital expenditure*” – this determines the proportion of own funded capital expenditure that is being funded from borrowed funds to confirm MFMA compliance. No projects will be funded from borrowings in 2023/2024 and in 2024/2025.
- (i) “*Repairs and maintenance expenditure level*” – indicates the percentage of committed asset repairs to property, plant and equipment. Asset management and repairs and maintenance are contained in supporting table SA34C. Repair and maintenance equates 1,3% of property plant and equipment.

Although this percentage is far less than prescribed it is mainly the result of the implementation of GRAP 17 where the asset values were increased significantly.

- (j) “*Asset renewal/rehabilitation expenditure level*” – the objective of this measure is to understand the proportion of budgets being provided for new assets and asset sustainability. New Assets Constitutes 33%, Asset renewal constitutes 34%, and Upgrading of Assets constitutes 33% of the capital expenditure.

Cash-backed reserves / accumulated surplus reconciliation

Table A8 meets the requirements of MFMA circular 42 which deals with the funding of a municipal budget in accordance with section 18 and 19 of the MFMA.

The table seeks to answer three (3) key questions regarding the use and availability of cash:

- What are the predicted cash and investments available at the end of the budget year?
- How are these funds used?
- What is the net fund available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that is available in terms of section 18 of the MFMA which states that the municipal budget must be funded.

8. **EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES**

All national allocations to local government are published in the Division of Revenue Bill, 2014, per municipality for the next three (3) years, whilst provincial allocations form part of the provincial budgets.

Supporting tables SA18, SA19 and SA20 provide details of planned expenditure against each allocation and grant received. The following grants have been allocated to the municipality:

	2024/2025	2025/2026	2026/2027
	R	R	R
Equitable Share	350 174 870	377 807 932	408 038 932
(this grant is an unconditional grant and is partially utilized for the provision of free basic services through Council’s indigent support and free basic services policy)			
Finance Management Grant	1 800 000	1 900 000	2 000 000
Integrated National Electricity Programme Grant	2 400 000	27 379 000	9 764 000
(this grant addresses the electrification backlog of permanently occupied residential dwellings, the installation of bulk infrastructure and rehabilitation of electrification infrastructure)			

Integrated Urban Development Grant	80 989 000	60 308 004	65 408 001
(to supplement the capital budget to eradicate backlogs in municipal infrastructure in providing basic services for the benefit of poor households)			
Expanded Public Works Programme	1 800 000	-	-
Water Service Infrastructure Grant	15 000 000	-	-
Regional Bulk Infrastructure Grant	75 000 000	30 000 000	-
Total	527 171 870	534 683 936	545 210 933

9. **ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY**

Supporting table SA21 provides detail on provisions made by Council to other organizations in terms of the conditions of the grants-in-aid policy and specific Council resolutions.

The total amount granted to other organizations or bodies outside any sphere of government amounts to R1,7-million for the 2023/2024 financial year and increase to R1,9 -million in 2025/2026.

10. **COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS**

Supporting table SA22, SA23 and SA24 provides the proposed cost to salaries, allowances and benefits, as well as personnel numbers for:

- councilors of the municipality
- municipal manager and senior managers
- other municipal staff

Employee-related cost amounts to R818,6-million and remuneration for councilors totaling R32,2-million for the 2024/2025 financial year.

11. **MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW**

Supporting table SA25 and SA27 disclose the monthly targets for operating revenue by source, operating expenditure by type as well as a consolidated projection of revenue and expenditure by vote, whilst supporting table SA29 provides monthly projections for capital expenditure by vote.

All these schedules have been included in the annual budget and SDBIP's for each internal department which is included in the annual budget document under part 3.

The SDBIP further includes the detailed capital budget by programme and shows each capital project associated within the programme and indicates the planning for each project.

Supporting table SA30 provides a consolidated projection of cash flow for the budget setting out receipts by source and payments by type, both operating and capital broken down per month for the budget year and also shown in total the following two (2) years.

The final SDBIP will be submitted for consideration no later than fourteen (14) days after approval of the annual budget.

12. **CAPITAL EXPENDITURE DETAILS**

Supporting table SA34 discloses capital expenditure by asset class and table SA36 provides a list of capital programmes and projects aligned to the goals of the integrated development plan. See also supporting table SA6 for reconciliation with IDP strategic objectives.

From these tables it can be seen that 94% of capital expenditure is allocated for infrastructure development and service delivery, 10% on community assets.

Capital expenditure on new assets equates to 89% of the capital programme whilst 11% is being utilized for renewals and upgrading of existing assets.

The capital projects planned for the next three (3) years are contained in SA36 and SA37 of which the critical projects are:

Segment Desc	2024/2025	2025/2026	2026/2027
P2400007 Purchase specialised vehicles 420/430	18 000 000.00	-	-
P2400012 New water Connections 560	1 000 408.00	4 758 552.00	3 000 000.00
P2400006 Siting and Drilling Boreholes	2 000 000.00	2 000 000.00	2 500 000.00
P2400003 Develop Stadium Kwaza W01: 530	5 000 000.00	5 000 000.00	5 000 000.00
P2300005: Upgrade Vliegveld Reservoir Complex W12:WIP	15 000 000.00	18 000 000.00	-
P2200102: LV Highmasts Low income areas W6: WIP	1 200 000.00	999 996.00	3 500 000.00
P2200103: LV Highmasts Low income areas W8: WIP	1 200 000.00	1 170 000.00	2 500 000.00
P1400149: New MPCC Rockdale W8:WIP	11 000 004.00	4 000 000.00	2 000 000.00
P2100058: Refurbishment and Upgrading of Vaalbank WTW: 561	75 000 000.00	49 289 000.00	60 000 000.00
P1200147 - Roads & Stormwater W2 :WIP	6 000 000.00	7 000 000.00	7 000 000.00
P2300008: Roads x49 W11: WIP	13 000 000.00	13 000 000.00	15 000 000.00
P2200031: New Sewer Network Mhluzi W23: 550:WIP	5 000 000.00	5 000 000.00	5 000 000.00
P2200032: New Sewer network : Rockdale W06: 550:WIP	4 053 588.00	3 000 000.00	3 000 000.00
P2400005 Refurbish Komati WWTW W04: 547	3 295 440.00	3 295 440.00	3 291 680.00
P2400010 Low Flush Toilets	2 000 000.00	3 000 408.00	2 000 000.00
P2400002: New Parks Rockdale Mhluzi 533 Ward 10 : WIP	2 000 000.00	2 671 284.00	4 000 000.00
P2300021: Rondebosch Switching station & Links :W10: WIP	2 400 000.00	27 379 000.00	9 764 000.00
P1800086-Stormwater Mhluzi W21:WIP	3 000 000.00	3 000 000.00	5 000 000.00

These projects constitute 89% of total capital expenditure planned in 2024/2025. The implementation of these projects must be fast tracked and progress monitored monthly.

13. **LEGISLATORY COMPLIANCE STATUS**

The municipality is fully committed to promote and seek to implement the basic values and principles of public administration described as per section 195(1) of the Constitution.

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

- (a) In-year reporting as prescribed in the Municipal Budget and Reporting Regulation were compiled with according to the prescribed formats.
- (b) The budget and treasury office have been established in accordance with the MFMA.
- (c) A district audit committee has been established and is fully functional.

In achieving this commitment, the municipality is presently in full compliance with the stipulations of the following legislation, the principles as per circulars issued in line with the legislation as well as promulgated regulations to give effect to the stipulations of such legislation, except where a lower extent of compliance is reflected:

- Local Government : Municipal Structures Act, Act 117 of 1998 with all its amendments to date.
- Local Government : Municipal Systems Act, Act 32 of 2000 with all its amendments to date in its entirety together with regulations promulgated and applicable to high capacity municipalities.
- Local Government : Municipal Finance Management Act, Act 56 of 2004 in its entirety including regulations promulgated and applicable to high capacity municipalities.
- Compliance is also given to circulars by National Treasury in line with the Municipal Systems Act and the Municipal Finance Management Act in so far stipulations had been approved by the Council for adoption.
- Local Government : Property Rates Act, Act 6 of 2004 and its promulgated regulations in so far as a new valuation are implemented from 1 July 2009 in full compliance to legislative requirement.
- Full compliance, where sections and stipulations of sections are applicable to the municipality:
 - * Electricity Act of 1987
 - * Labour Relations Act of 1995
 - * The Constitution of South Africa, 1996
 - * Financial and Fiscal Commission Act, 1997
 - * Intergovernmental Fiscal Relations Act, 1997
 - * Water Services Act, 1997
 - * Municipal Demarcation Act, 1998
 - * National Environmental Management Act, 1998
 - * Remuneration of Political Office Bearers Act, 1998
 - * Skills Development Act, 1998
 - * National Land Transport Transition Act, 2000
 - * Preferential Procurement Policy Framework Act, 2000
 - * Intergovernmental Relations Framework Act, 2005
 - * Division of Revenue Acts as enacted annually
 - * Municipal Cost Containment Regulations, 2019

14. **OTHER SUPPORTING DOCUMENTS**

Other supporting documents included in the budget are:

- (a) Supporting detail to budgeted financial performance – supporting table SA1 – this table provides detail on specific revenue and expenditure items.
- (b) Matrix on financial performance budget – supporting table SA2 – this table provides detail on revenue by source and expenditure by type for the various main departments in the municipality.
- (c) Supporting detail to statement of financial position – supporting table SA3 which provides detail on the various financial position items.
- (d) Supporting detail on social, economic and demographic statistics and assumptions – supporting table SA9 – this table provides a high level overview of the demographics of the municipality.

15. **SERVICE STANDARDS**

MFMA circular No. 108 indicates that municipalities must formulate service level standards and be tabled with the 2024/2025 budget. The service level standards must be approved by Council.

The municipality is in a process to finalize the service standards and as an interim agreement the broad guideline was used and included in the budget documentation as supporting table SA39.

16. **mSCOA**

The Municipal Regulations on a Standard Chart of Accounts (mSCOA) was gazette by the Minister of Finance on 22 April 2014.

mSCOA stands for “*standard chart of accounts*” and provides a uniform and standardized financial transaction classification framework. In essence this means that mSCOA prescribes the method, and format that municipalities should use to record and classify all expenditure and revenues, asset, liabilities, policy outcomes and legislative responsibility.

MSCOA was implemented by 1 July 2017 by all municipalities.

A new financial system was procured for the mSCOA implementation. The tabled budget was compiled on the new mSCOA chart, however, it was realized during the project that a much high level of breakdown of information is required.

A new version of the mSCOA chart (version 6.61) is implemented for the 2022/2023 MRTEF budget cycle.

It is anticipated that for the next financial budget year the adjustments to votes will increase until all transactions are budgeted and be transacted at the level required.

The following information related to the MSCOA Regulation is available on the National Treasury’s website:

- Government Gazette 37577 – municipal regulation on standardized chart of accounts
- GFS classification framework
- project summary document
- mSCOA circulars
- segment details
- frequently asked questions

The information can be accessed at:

[mfma.treasury.gov.za/Regulations/Municipal Regulations/mSCOA](http://mfma.treasury.gov.za/Regulations/Municipal%20Regulations/mSCOA)



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QUALITY CERTIFICATE 2024/2025 – 2026/2027

I, **STANLY MANDLA MNGUNI**, municipal manager of **STEVE TSHWETE LOCAL MUNICIPALITY**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

**STEVE TSHWETE LOCAL MUNICIPALITY
MP31**

SIGNATURE

MUNICIPAL MANAGER
S.M Mnguni
19 March 2024

ANNEXURES

MP313 Steve Tshwete - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	##	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	475,884	494,695	521,851	544,948				576,314	602,825	629,952
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		47,256	49,384	47,608	59,287	-	-	-	57,414	60,055	62,758
Net Property Rates		428,629	445,311	474,243	485,662	-	-	-	518,900	542,770	567,194
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	678,730	735,750	721,052	946,052				1,008,655	1,144,823	1,293,650
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		11,444	8,225	7,449	26,052	-	-	-	28,556	32,411	36,624
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		667,286	727,525	713,603	920,000	-	-	-	980,099	1,112,412	1,257,026
Service charges - Water											
Total Service charges - Water	6	136,318	133,620	143,584	177,925				178,089	189,664	200,096
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		31,350	32,823	31,176	42,742	-	-	-	45,306	48,251	50,905
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		104,967	100,797	112,408	135,184	-	-	-	132,782	141,413	149,191
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		112,631	109,302	118,647	125,973				140,589	147,056	153,674
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		22,502	21,439	20,436	34,960	-	-	-	36,673	38,360	40,086
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		90,129	87,863	98,211	91,013	-	-	-	103,916	108,696	113,587
Service charges - Waste Management											
Total refuse removal revenue	6	125,166	122,694	131,106	154,189				166,154	178,615	191,118
Total landfill revenue		2,900	3,625	3,627	2,421				2,643	2,842	3,040
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		27,984	26,446	25,099	43,724	-	-	-	46,347	49,824	53,311
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		100,082	99,873	109,634	112,886	-	-	-	122,449	131,633	140,847
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	343,938	373,699	396,820	428,723	-	-	-	459,215	482,176	511,107
Pension and UIF Contributions		72,762	76,217	84,510	93,313	-	-	-	98,070	102,974	109,152
Medical Aid Contributions		34,061	35,306	37,920	44,822	-	-	-	47,083	49,437	52,404
Overtime		87,527	80,336	105,962	79,469	-	-	-	83,363	87,531	92,783
Performance Bonus		27,361	29,531	32,452	36,502	-	-	-	38,370	40,289	42,706
Motor Vehicle Allowance		18,295	19,056	19,353	20,743	-	-	-	21,912	23,008	24,388
Cellphone Allowance		1,047	1,062	1,076	1,264	-	-	-	1,341	1,408	1,493
Housing Allowances		2,162	2,171	2,446	2,569	-	-	-	2,709	2,844	3,015
Other benefits and allowances		16,474	16,942	20,015	18,142	-	-	-	19,031	19,983	21,182
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		3,934	3,089	4,554	4,395	-	-	-	4,610	4,841	5,131
Post-retirement benefit obligations	4	35,780	36,118	37,869	30,467	-	-	-	31,960	33,558	35,571
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		4,632	4,798	4,960	5,237	-	-	-	5,493	5,768	6,114
Acting and post related allowance		1,884	2,474	4,419	5,274	-	-	-	5,532	5,809	6,157
In kind benefits		-	-	-	-	-	-	-	-	-	-
<i>sub-total</i>	5	649,857	680,802	752,357	770,918	-	-	-	818,691	859,626	911,203
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	649,857	680,802	752,357	770,918	-	-	-	818,691	859,626	911,203

MP313 Steve Tshwete - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		200,899	208,347	204,783	228,623	-	-	-	239,826	250,858	262,146
Lease amortisation		1,176	4,607	2,255	1,663	-	-	-	1,744	1,824	1,906
Capital asset impairment		7,011	5,025	8,906	24,487	-	-	-	20,228	21,159	22,132
Total Depreciation and amortisation	1	209,086	217,979	215,943	254,773	-	-	-	261,798	273,841	286,185
Bulk purchases - electricity											
Electricity bulk purchases		547,004	622,994	595,731	670,449	-	-	-	734,771	768,571	803,157
Total bulk purchases	1	547,004	622,994	595,731	670,449	-	-	-	734,771	768,571	803,157
Transfers and grants											
Cash transfers and grants		2,342	23,293	499	1,819	-	-	1,619	2,465	2,578	2,694
Non-cash transfers and grants		-	-	4,998	5,000	-	-	504	5,245	5,486	5,733
Total transfers and grants	1	2,342	23,293	5,498	6,819	-	-	2,123	7,710	8,065	8,427
Contracted Services											
<i>Outsourced Services</i>		54,756	51,083	53,217	62,186	-	-	-	75,735	78,588	82,087
<i>Consultants and Professional Services</i>		35,288	35,818	35,547	39,996	-	-	-	36,996	37,849	39,573
<i>Contractors</i>		110,471	151,686	144,721	201,557	-	-	-	205,543	214,744	224,414
Total contracted services		200,514	238,587	233,486	303,739	-	-	-	318,274	331,181	346,074
Operational Costs											
Collection costs		17,577	21,582	21,844	18,900	-	-	-	27,821	29,101	30,410
Contributions to 'other' provisions		-	-	-	10,125	-	-	-	10,621	11,110	11,610
Audit fees		6,538	6,324	5,784	6,500	-	-	-	6,819	7,132	7,453
<i>Other Operational Costs</i>		73,213	82,146	105,172	150,763	-	-	-	131,351	141,383	147,632
Total Operational Costs	1	97,329	110,052	132,800	186,288	-	-	-	176,611	188,726	197,104
Repairs and Maintenance by Expenditure Item											
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		12,309	12,958	24,028	24,240	-	-	-	34,061	36,033	37,630
Contracted Services		78,218	109,914	93,820	128,989	-	-	-	151,661	158,728	165,841
Operational Costs		1,610	13,279	13,960	41,840	-	-	-	27,421	28,682	29,973
Total Repairs and Maintenance Expenditure	9	92,137	136,150	131,808	195,069	-	-	-	213,143	223,443	233,444
Inventory Consumed											
Inventory Consumed - Water		-	-	-	12,615	-	-	-	9,562	10,001	10,451
Inventory Consumed - Other		48,138	46,037	73,336	78,562	-	-	-	87,300	91,477	95,565
Total Inventory Consumed & Other Material		48,138	46,037	73,336	91,177	-	-	-	96,862	101,478	106,016

0 Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year beg - R'000	18(1)b	1	-	344,565	368,861	220,000	-	-	-	326,238	603,738	1,029,849
Cash + investments at the yr end less applications - R'000	18(1)b	2	(511,190)	(548,047)	(827,311)	213,037	-	-	-	724,648	835,364	1,053,876
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	137,754	(55,203)	65,371	131,726	-	-	-	86,507	163,538	241,139
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.9%)	(2.8%)	9.7%	(106.0%)	(6.0%)	(6.0%)	(6.0%)	3.6%	3.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	25.0%	25.4%	23.3%	39.7%	0.0%	0.0%	0.0%	122.4%	122.5%	122.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(8.7%)	3.4%	2.0%	1.8%	0.0%	0.0%	0.0%	1.1%	1.1%	1.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	12.2%	29.5%	(58.2%)	(100.0%)	0.0%	0.0%	0.0%	(29.9%)	(50.5%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(11.6%)	57.1%	(36.3%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.2%	1.8%	1.5%	2.0%	0.0%	0.0%	2.6%	2.8%	3.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	3.5%	29.1%	(0.9%)	0.7%	0.0%	0.0%	0.0%	0.2%	1.3%	5.3%

MP313 Steve Tshwete - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		673,058	707,824	780,895	800,828	-	-	850,906	893,451	947,058
% increase	4		5.2%	10.3%	2.6%	(100.0%)	-	-	5.0%	6.0%
TOTAL MANAGERS AND STAFF	5,7	649,857	680,802	752,357	770,918	-	-	818,691	859,626	911,203

MP313 Steve Tshwete - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity		81,675	81,675	81,675	81,675	81,675	81,675	81,675	81,675	81,675	81,675	81,675	81,675	980,099	1,112,412	1,257,026
Service charges - Water		11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	132,782	141,413	149,191
Service charges - Waste Water Management		8,660	8,660	8,660	8,660	8,660	8,660	8,660	8,660	8,660	8,660	8,660	8,660	103,916	108,696	113,587
Service charges - Waste Management		10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	122,449	131,633	140,847
Sale of Goods and Rendering of Services		720	720	728	726	727	729	723	728	725	724	725	721	8,695	9,095	9,514
Agency services		-	-	10,000	-	-	10,000	-	-	5,000	-	-	5,000	30,000	32,617	34,118
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		646	645	653	645	645	651	645	645	652	645	645	712	7,831	8,192	8,568
Interest earned from Current and Non Current Assets		-	2,000	6,000	-	3,000	6,000	4,000	-	4,000	-	845	3,332	29,177	33,658	35,206
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		1,631	1,631	1,631	1,631	1,631	1,634	1,631	1,631	1,641	1,631	1,631	1,774	19,733	20,641	21,590
Rental from Fixed Assets		131	131	131	131	131	131	131	131	131	131	131	131	1,576	1,649	1,725
Licence and permits		734	734	734	734	734	734	734	734	734	734	734	734	8,812	9,218	9,642
Operational Revenue		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,004	60,485	60,967	
Non-Exchange Revenue																
Property rates		43,242	43,242	43,242	43,242	43,242	43,242	43,242	43,242	43,242	43,242	43,242	43,242	518,900	542,770	567,194
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,828	1,828	2,828	1,828	1,828	2,328	1,828	1,828	2,328	1,828	1,828	2,828	24,934	26,081	26,977
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		29,085	29,085	29,585	29,085	29,085	29,585	29,085	29,085	29,585	29,085	29,085	37,086	358,523	383,820	414,555
Interest		714	714	714	714	714	714	714	714	714	714	714	714	8,571	8,965	9,378
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	16,000	16,000	16,796	17,569
Other Gains		-	-	-	-	-	-	-	-	-	-	-	20,500	20,500	21,505	22,494
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribu		195,336	197,336	212,852	195,342	198,343	212,353	199,338	195,343	205,357	195,340	196,186	249,380	2,452,505	2,669,646	2,900,148
Expenditure																
Employee related costs		68,224	68,224	68,224	68,224	68,224	68,224	68,224	68,224	68,224	68,224	68,224	68,224	818,691	859,626	911,203
Remuneration of councillors		2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	32,215	33,826	35,855
Bulk purchases - electricity		75,000	62,000	62,000	50,000	50,000	50,000	50,000	40,000	45,771	75,000	85,000	90,000	734,771	768,571	803,157
Inventory consumed		11,679	13,009	11,860	11,694	6,061	6,117	6,001	6,217	6,036	6,161	5,951	6,075	96,862	101,478	106,016
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	21,164	21,164	22,138	23,156
Depreciation and amortisation		20,131	20,131	20,131	20,131	20,131	20,131	20,131	20,131	20,131	20,131	20,131	40,359	261,798	273,841	286,185
Interest		5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	65,590	68,647	71,694
Contracted services		34,397	38,369	38,239	22,818	21,236	24,106	21,144	28,226	22,360	21,132	23,451	22,795	318,274	331,181	346,074
Transfers and subsidies		447	447	447	447	2,791	447	447	447	447	447	447	447	7,710	8,065	8,427
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		16,534	34,733	16,445	15,854	15,911	9,589	13,867	9,269	13,356	9,106	10,985	10,962	176,611	188,726	197,104
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	2,461	2,461	2,574	2,693
Total Expenditure		234,563	245,065	225,497	197,319	192,505	186,765	187,965	180,665	184,476	208,351	222,340	270,637	2,536,147	2,658,672	2,791,565
Surplus/(Deficit)		(39,227)	(47,729)	(12,645)	(1,977)	5,838	25,588	11,374	14,678	20,881	(13,011)	(26,154)	(21,257)	(83,643)	10,974	108,583
Transfers and subsidies - capital (monetary allocations)		-	-	40,708	-	-	56,500	-	-	31,481	-	15,000	26,460	170,149	152,564	132,556
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139

MP313 Steve Tshwete - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		14,273	14,273	14,273	14,273	14,273	14,273	14,273	14,273	14,273	14,273	14,273	27,273	184,270	194,672	203,654
Vote 3 - CORPORATE SERVICES		125	125	625	125	125	625	125	125	625	125	125	125	2,997	3,266	3,538
Vote 4 - FINANCIAL SERVICES		52,933	54,933	59,933	52,933	55,933	59,436	56,933	52,933	57,444	52,933	53,778	74,408	684,530	718,975	748,499
Vote 5 - COMMUNITY & SOCIAL SERVICES		2,583	2,583	12,583	2,583	2,583	12,583	2,583	2,583	7,583	2,583	2,583	7,583	60,994	65,037	68,028
Vote 6 - COMMUNITY & SOCIAL SERVICES		14,172	14,172	14,172	14,173	14,173	14,173	14,172	14,174	14,172	14,172	14,173	15,180	171,073	184,812	200,288
Vote 7 - INFRASTRUCTURE SERVICES		84,257	84,257	91,159	84,257	84,258	88,758	84,257	84,257	88,757	84,257	84,257	93,010	1,035,737	1,189,676	1,323,036
Vote 8 - INFRASTRUCTURE SERVICES		26,995	26,995	60,816	26,999	27,000	79,006	26,997	27,000	53,986	26,998	41,999	58,263	483,053	465,772	485,660
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		195,336	197,336	253,559	195,342	198,343	268,853	199,338	195,343	236,839	195,340	211,186	275,840	2,622,654	2,822,209	3,032,704
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		3,516	3,586	3,564	3,566	3,559	5,309	3,549	3,583	3,541	3,565	3,576	5,319	46,231	47,923	50,377
Vote 2 - EXECUTIVE & COUNCIL		10,195	10,295	10,275	10,296	10,260	10,310	10,195	10,255	10,296	10,222	10,301	51,579	164,478	172,101	181,048
Vote 3 - CORPORATE SERVICES		12,283	29,010	12,302	12,421	16,068	11,921	16,477	18,365	15,892	12,135	15,465	11,805	184,145	193,182	203,372
Vote 4 - FINANCIAL SERVICES		8,922	8,711	8,712	8,953	8,922	8,714	8,866	8,710	8,921	8,717	8,802	9,335	106,285	110,888	116,993
Vote 5 - COMMUNITY & SOCIAL SERVICES		15,851	15,755	16,587	15,902	15,892	16,004	15,866	16,175	16,043	15,853	16,546	15,794	192,268	199,910	211,194
Vote 6 - COMMUNITY & SOCIAL SERVICES		13,485	13,274	12,817	13,109	12,874	13,412	13,160	13,086	13,449	12,759	12,726	14,034	158,184	164,832	173,469
Vote 7 - INFRASTRUCTURE SERVICES		137,405	131,526	128,333	100,166	92,023	88,261	86,947	77,587	83,430	112,196	122,020	127,404	1,287,299	1,352,601	1,416,728
Vote 8 - INFRASTRUCTURE SERVICES		32,906	32,906	32,906	32,906	32,906	32,834	32,905	32,905	32,905	32,905	32,904	35,367	397,258	417,233	438,386
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		234,563	245,065	225,497	197,319	192,505	186,765	187,965	180,665	184,476	208,351	222,340	270,637	2,536,147	2,658,672	2,791,565
Surplus/(Deficit) before assoc.		(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139

MP313 Steve Tshwete - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration		67,404	69,404	74,905	67,405	70,405	74,408	71,404	67,404	72,415	67,404	68,249	101,879	872,686	917,843	956,664
Executive and council		14,281	14,281	14,281	14,281	14,281	14,281	14,281	14,281	14,281	14,281	14,281	27,281	184,366	194,772	203,759
Finance and administration		53,123	55,123	60,625	53,124	56,124	60,127	57,124	53,124	58,134	53,123	53,969	74,599	688,320	723,071	752,905
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,107	2,107	4,608	2,108	2,108	4,609	2,107	2,109	4,608	2,108	2,108	5,307	35,995	34,523	37,726
Community and social services		154	154	2,154	154	154	2,154	154	154	2,154	154	154	2,546	10,238	8,709	10,202
Sport and recreation		192	192	692	192	192	692	192	192	692	192	192	1,000	4,617	3,702	4,395
Public safety		1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	21,030	21,997	23,009
Housing		-	-	1	-	-	1	-	-	0	-	-	-	1	2	2
Health		8	8	8	9	9	10	8	10	8	9	9	8	108	113	118
Economic and environmental services		564	564	10,564	564	564	10,564	564	564	8,064	564	564	8,973	42,677	31,036	26,820
Planning and development		509	509	509	509	509	509	509	509	509	509	509	509	6,109	5,413	5,755
Road transport		55	55	10,055	55	55	10,055	55	55	7,555	55	55	8,464	36,568	25,623	21,064
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		124,446	124,446	152,667	124,450	124,451	168,457	124,448	124,451	145,937	124,449	139,450	153,867	1,631,518	1,795,962	1,966,678
Energy sources		83,343	83,343	87,743	83,343	83,343	85,343	83,343	83,343	85,343	83,343	83,343	88,896	1,014,068	1,171,114	1,301,912
Water management		15,070	15,070	31,578	15,070	15,070	52,075	15,070	15,070	31,576	15,070	30,070	35,929	286,721	277,092	284,078
Waste water management		11,869	11,869	19,184	11,874	11,874	16,876	11,871	11,875	14,855	11,873	11,873	13,870	159,764	163,057	180,518
Waste management		14,163	14,163	14,163	14,163	14,163	14,163	14,163	14,163	14,163	14,163	14,163	15,171	170,965	184,699	200,170
Other		815	815	10,815	815	815	10,815	815	815	5,815	815	815	5,815	39,778	42,845	44,816
		195,336	197,336	253,559	195,342	198,343	268,853	199,338	195,343	236,839	195,340	211,186	275,840	2,622,654	2,822,209	3,032,704
Expenditure - Functional																
Governance and administration		41,873	58,412	41,932	42,069	45,660	43,643	46,024	47,758	45,716	41,545	44,940	86,300	585,872	615,333	647,499
Executive and council		11,525	11,544	11,542	11,540	11,535	11,514	11,538	11,553	11,544	11,539	11,546	52,915	179,835	188,238	198,199
Finance and administration		28,977	45,446	28,972	29,125	32,721	30,733	33,091	34,795	32,775	28,602	31,978	31,989	389,203	409,446	430,819
Internal audit		1,370	1,422	1,418	1,404	1,404	1,396	1,396	1,410	1,397	1,404	1,415	1,396	16,833	17,649	18,481
Community and public safety		24,230	24,786	25,540	26,001	26,343	27,165	26,151	26,816	26,914	26,417	27,047	24,612	312,020	328,331	346,286
Community and social services		4,625	4,787	5,319	4,999	4,952	4,928	4,682	5,042	4,876	4,756	5,672	4,803	59,439	62,254	65,561
Sport and recreation		6,483	6,953	6,863	7,924	8,219	8,963	8,318	8,550	8,741	8,551	8,214	6,748	94,527	99,210	104,389
Public safety		10,405	10,330	10,642	10,361	10,453	10,566	10,434	10,507	10,582	10,393	10,445	10,347	125,465	132,320	139,796
Housing		2,718	2,716	2,716	2,717	2,718	2,708	2,716	2,717	2,716	2,717	2,717	2,714	32,589	34,547	36,539
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		14,506	13,804	13,859	14,207	13,883	14,032	13,939	14,374	14,179	13,927	13,804	14,669	169,183	177,229	186,284
Planning and development		3,498	3,121	3,122	3,496	3,117	3,121	3,118	3,497	3,117	3,122	3,119	3,498	38,948	40,804	43,029
Road transport		9,978	9,978	9,978	9,978	9,978	9,958	9,978	9,978	9,978	9,978	9,978	10,098	119,840	125,514	131,767
Environmental protection		1,030	704	758	733	787	953	842	898	1,084	827	707	1,073	10,395	10,911	11,487
Trading services		151,283	145,391	141,495	112,371	103,949	99,256	99,181	89,048	94,997	123,792	133,878	142,386	1,437,027	1,504,146	1,575,890
Energy sources		115,286	109,279	105,895	76,454	68,320	63,308	63,323	53,320	59,092	88,320	98,320	103,331	1,004,247	1,050,566	1,098,909
Water management		13,524	13,524	13,524	13,524	13,524	13,488	13,523	13,523	13,523	13,522	13,522	15,984	164,706	173,626	182,250
Waste water management		10,017	10,017	10,017	10,017	10,017	10,002	10,017	10,017	10,017	10,017	10,017	10,110	120,285	126,033	132,749
Waste management		12,455	12,570	12,059	12,376	12,087	12,459	12,318	12,188	12,365	11,932	12,019	12,961	147,789	153,921	161,982
Other		2,671	2,671	2,671	2,671	2,671	2,669	2,670	2,670	2,670	2,670	2,670	2,670	32,046	33,633	35,607
#REF!		234,563	245,065	225,497	197,319	192,505	186,765	187,965	180,665	184,476	208,351	222,340	270,637	2,536,147	2,658,672	2,791,565
Surplus/(Deficit) before assoc.		(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(39,227)	(47,729)	28,062	(1,977)	5,838	82,088	11,374	14,678	52,362	(13,011)	(11,154)	5,203	86,507	163,538	241,139

MP313 Steve Tshwete - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE SERVICES		1,340	1,936	2,079	2,608	2,570	1,385	740	1,186	1,055	720	780	200	16,600	35,220	18,264
Vote 8 - INFRASTRUCTURE SERVICES		6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000	49,289	60,000
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	7,590	8,186	8,329	8,858	8,820	7,635	6,990	7,436	7,305	6,970	7,030	6,450	91,600	84,509	78,264
Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	8,000	10,000	-	-	-	-	-	18,000	-	-
Vote 7 - INFRASTRUCTURE SERVICES		-	-	-	480	980	1,038	898	1,006	735	567	497	-	6,200	6,000	8,500
Vote 8 - INFRASTRUCTURE SERVICES		-	700	1,900	4,300	7,050	6,850	6,904	6,700	5,650	6,450	4,850	2,995	54,349	62,054	45,792
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	700	1,900	4,780	8,030	15,888	17,802	7,706	6,385	7,017	5,347	2,995	78,549	68,054	54,292
Total Capital Expenditure	2	7,590	8,886	10,229	13,638	16,850	23,522	24,792	15,142	13,690	13,988	12,376	9,445	170,149	152,564	132,556

MP313 Steve Tshwete - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,140	1,736	1,879	2,268	2,300	1,492	1,438	1,992	1,590	1,088	1,076	-	18,000	11,671	11,000
Community and social services		640	1,236	1,379	1,588	1,820	855	540	986	855	520	580	-	11,000	4,000	2,000
Sport and recreation		500	500	500	680	480	638	898	1,006	735	567	497	-	7,000	7,671	9,000
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	500	1,500	3,000	2,500	2,500	2,500	2,500	2,500	1,000	500	19,000	20,000	22,000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	500	1,500	3,000	2,500	2,500	2,500	2,500	2,500	1,000	500	19,000	20,000	22,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		6,450	7,150	7,850	9,870	11,550	19,530	20,854	10,650	9,600	10,400	10,300	8,945	133,149	120,892	99,556
Energy sources		200	200	200	820	1,250	930	200	200	200	200	200	200	4,800	29,549	15,764
Water management		6,250	6,250	6,250	7,250	8,500	8,450	8,750	8,650	7,900	8,700	8,600	7,450	93,000	74,048	65,500
Waste water management		-	700	1,400	1,800	1,800	2,150	1,904	1,800	1,500	1,500	1,500	1,295	17,349	17,296	18,292
Waste management		-	-	-	-	-	8,000	10,000	-	-	-	-	-	18,000	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	7,590	8,886	10,229	13,638	16,850	23,522	24,792	15,142	13,690	13,988	12,376	9,445	170,149	152,564	132,556
Funded by:																
National Government		7,590	8,886	10,229	13,638	16,850	23,522	24,792	15,142	13,690	13,988	12,376	9,445	170,149	152,564	132,556
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		7,590	8,886	10,229	13,638	16,850	23,522	24,792	15,142	13,690	13,988	12,376	9,445	170,149	152,564	132,556
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		7,590	8,886	10,229	13,638	16,850	23,522	24,792	15,142	13,690	13,988	12,376	9,445	170,149	152,564	132,556

MP313 Steve Tshwete - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand															
Cash Receipts By Source													1		
Property rates	41,080	41,080	41,080	41,080	41,080	41,080	41,080	41,080	41,080	41,080	41,080	41,080	492,955	515,631	538,835
Service charges - electricity revenue	90,847	90,847	90,847	90,847	90,847	90,847	90,847	90,847	90,847	90,847	90,847	380,929	1,380,251	1,566,585	1,770,241
Service charges - water revenue	12,086	12,086	12,086	12,086	12,086	12,086	12,086	12,086	12,086	12,086	12,086	(6,799)	126,143	134,343	141,732
Service charges - sanitation revenue	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	(5,347)	98,720	103,261	107,908
Service charges - refuse revenue	11,148	11,148	11,148	11,148	11,148	11,148	11,148	11,148	11,148	11,148	11,148	(6,301)	116,327	125,052	133,805
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	2,000	6,000	-	3,000	6,000	4,000	-	4,000	-	845	3,332	29,177	33,658	35,206
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	11,500	-	-	11,500	-	-	5,750	-	-	5,750	34,500	37,510	39,235
Transfers and Subsidies - Operational	29,085	29,085	29,585	29,085	29,085	29,585	29,085	29,085	29,585	29,085	29,085	37,086	358,523	383,820	414,555
Other revenue	18,001	19,587	17,104	13,358	13,657	14,160	14,525	11,971	12,338	15,938	17,828	18,131	186,598	180,242	172,314
Cash Receipts by Source	211,708	215,294	228,810	207,065	210,363	225,867	212,231	205,678	216,294	209,645	212,379	467,860	2,823,194	3,080,102	3,353,831
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	40,708	-	-	56,500	-	-	31,481	-	15,000	26,460	170,149	152,564	132,556
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	211,708	215,294	269,518	207,065	210,363	282,367	212,231	205,678	247,776	209,645	227,379	494,320	2,993,344	3,232,665	3,486,387
Cash Payments by Type															
Employee related costs	67,350	67,269	66,757	66,904	66,868	66,806	66,893	66,749	66,922	66,873	66,859	67,571	803,822	843,872	894,290
Remuneration of councillors	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	32,813	34,433	36,419
Interest	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	65,590	68,647	71,694
Bulk purchases - electricity	86,250	71,300	71,300	57,500	57,500	57,500	57,500	46,000	52,637	86,250	97,750	103,500	844,987	883,857	923,630
Acquisitions - water & other inventory	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,648	103,767	103,774	103,781
Contracted services	39,557	44,123	43,972	26,239	24,419	27,720	24,315	32,457	25,713	24,300	26,967	26,212	365,991	380,823	397,952
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	10	10	10	10	2,159	10	10	10	10	10	10	10	2,269	2,374	2,481
Other expenditure	15,541	36,569	16,112	15,240	15,386	8,189	13,011	7,886	12,383	7,556	9,730	8,887	166,489	178,883	186,848
Cash Payments by Type	225,555	236,118	214,999	182,740	183,180	177,072	178,576	169,949	174,512	201,835	218,164	223,028	2,385,729	2,496,663	2,617,095
Other Cash Flows/Payments by Type															
Capital assets	8,729	10,219	11,764	15,683	19,377	27,051	28,511	17,413	15,744	16,086	14,233	10,862	195,672	175,448	152,169
Repayment of borrowing	-	-	-	-	-	67,221	-	-	-	-	-	67,221	134,443	134,443	134,443
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	234,284	246,338	226,763	198,423	202,557	271,344	207,087	187,362	190,256	217,921	232,396	301,112	2,715,844	2,806,554	2,903,707
NET INCREASE/(DECREASE) IN CASH HELD	(22,576)	(31,044)	42,755	8,641	7,806	11,023	5,145	18,315	57,519	(8,276)	(5,017)	193,208	277,500	426,111	582,679
Cash/cash equivalents at the month/year begin:	326,238	303,662	272,618	315,373	324,015	331,821	342,844	347,989	366,304	423,824	415,547	410,530	326,238	603,738	1,029,849
Cash/cash equivalents at the month/year end:	303,662	272,618	315,373	324,015	331,821	342,844	347,989	366,304	423,824	415,547	410,530	603,738	603,738	1,029,849	1,612,528

MP313 Steve Tshwete - Supporting Table SA34a Capital expenditure on new assets by asset class

R thousand	Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure		270,291	241,424	216,413	92,577	-	-	40,854	70,308	58,264
	Roads Infrastructure		97,928	45,215	79,167	34,231	-	-	19,000	20,000	22,000
	Roads		97,082	45,215	77,723	34,231	-	-	19,000	20,000	22,000
	Road Structures		846	-	1,445	-	-	-	-	-	-
	Road Furniture		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		11,810	7,537	12,167	2,200	-	-	3,000	3,000	5,000
	Drainage Collection		1,449	1,491	999	-	-	-	-	-	-
	Storm water Conveyance		10,361	6,046	11,167	2,200	-	-	3,000	3,000	5,000
	Attenuation		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		101,751	129,178	79,969	37,242	-	-	4,800	29,549	15,764
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		59,057	94,072	40,912	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	MV Switching Stations		5,000	18,765	24,400	19,890	-	-	2,400	27,379	9,764
	MV Networks		19,556	6,898	1,762	7,176	-	-	-	-	-
	LV Networks		18,139	9,442	12,894	10,176	-	-	2,400	2,170	6,000
	Capital Spares		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		13,097	17,647	21,451	6,952	-	-	3,000	6,759	5,500
	Dams and Weirs		-	-	-	-	-	-	-	-	-
	Boreholes		-	-	-	-	-	-	2,000	2,000	2,500
	Reservoirs		401	-	13,000	-	-	-	-	-	-
	Pump Stations		-	-	-	-	-	-	-	-	-
	Water Treatment Works		497	-	-	-	-	-	-	-	-
	Bulk Mains		-	677	598	-	-	-	-	-	-
	Distribution		12,200	16,970	7,853	6,952	-	-	1,000	4,759	3,000
	Distribution Points		-	-	-	-	-	-	-	-	-
	PRV Stations		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		41,823	39,249	15,157	11,952	-	-	11,054	11,000	10,000
	Pump Station		-	-	-	-	-	-	-	-	-
	Reticulation		25,230	38,394	14,247	11,952	-	-	9,054	8,000	8,000
	Waste Water Treatment Works		15,701	200	911	-	-	-	-	-	-
	Outfall Sewers		-	-	-	-	-	-	-	-	-
	Toilet Facilities		892	655	-	-	-	2,000	3,000	2,000	
	Capital Spares		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		3,881	2,598	8,502	-	-	-	-	-	-
	Landfill Sites		2,190	40	6,971	-	-	-	-	-	-
	Waste Transfer Stations		-	1,544	1,531	-	-	-	-	-	-
	Waste Processing Facilities		-	-	-	-	-	-	-	-	-
	Waste Drop-off Points		1,691	1,014	-	-	-	-	-	-	-
	Waste Separation Facilities		-	-	-	-	-	-	-	-	-
	Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Lines		-	-	-	-	-	-	-	-	-
	Rail Structures		-	-	-	-	-	-	-	-	-
	Rail Furniture		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Sand Pumps		-	-	-	-	-	-	-	-	-
	Piers		-	-	-	-	-	-	-	-	-
	Revetments		-	-	-	-	-	-	-	-	-
	Promenades		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Data Centres		-	-	-	-	-	-	-	-	-
	Core Layers		-	-	-	-	-	-	-	-	-
	Distribution Layers		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Community Assets		43,062	27,757	10,263	10,200	-	-	18,000	11,671	11,000

Community Facilities	32,757	27,711	10,263	8,000	-	-	11,000	4,000	2,000
Halls	21,456	20,585	7,497	8,000	-	-	11,000	4,000	2,000
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	80	98	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	7,077	4,148	2,669	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	603	400	-	-	-	-	-	-	-
Public Open Space	3,092	2,499	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	528	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	10,306	46	-	2,200	-	-	7,000	7,671	9,000
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	10,306	46	-	2,200	-	-	7,000	7,671	9,000
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	14,029	129	-	-	-	-	-	-
Operational Buildings	-	14,029	129	-	-	-	-	-	-
Municipal Offices	-	1,119	129	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	12,910	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	931	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	931	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	931	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	9,226	1,501	2,189	-	-	-	-	-	-
Computer Equipment	9,226	1,501	2,189	-	-	-	-	-	-
Furniture and Office Equipment	1,116	2,018	2,142	-	-	-	-	-	-
Furniture and Office Equipment	1,116	2,018	2,142	-	-	-	-	-	-
Machinery and Equipment	13,735	34,195	17,353	6,500	-	-	-	-	-
Machinery and Equipment	13,735	34,195	17,353	6,500	-	-	-	-	-
Transport Assets	2,276	1,347	1,358	-	-	-	18,000	-	-
Transport Assets	2,276	1,347	1,358	-	-	-	18,000	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	340,638	322,269	249,848	109,277	-	76,854	81,979	69,264

MP313 Steve Tshwete - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Parks										
Public Open Space		99	59	2,510	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		0	(3,154)	0	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		0	(3,154)	0	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		(74)	0	(575)	-	-	-	-	-	-
Operational Buildings		(74)	0	(575)	-	-	-	-	-	-
Municipal Offices		(74)	0	(575)	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		43	206	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		43	206	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		0	-	-	-	-	-	-	-	-
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		43	206	-	-	-	-	-	-	-
Computer Equipment		2	(2,120)	105	-	-	-	-	-	-
Computer Equipment		2	(2,120)	105	-	-	-	-	-	-
Furniture and Office Equipment		435	(14,785)	11,694	53	-	-	-	-	-
Furniture and Office Equipment		435	(14,785)	11,694	53	-	-	-	-	-
Machinery and Equipment		(1,128)	(543)	(24,389)	(18)	-	-	-	-	-
Machinery and Equipment		(1,128)	(543)	(24,389)	(18)	-	-	-	-	-
Transport Assets		12,157	209,417	314	-	-	-	-	-	-
Transport Assets		12,157	209,417	314	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	24,712	162,883	(5,682)	1,683	-	-	282	1,931	7,000
Renewal of Existing Assets as % of total capex		6.8%	38.4%	-2.3%	1.5%	0.0%	0.0%	0.4%	2.2%	9.2%
Renewal of Existing Assets as % of deprecn*		12.2%	76.5%	-2.7%	0.7%	0.0%	0.0%	0.1%	0.8%	2.7%

MP313 Steve Tshwete - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		39,933	69,235	56,965	74,009	-	-	92,806	97,214	101,570
Roads Infrastructure		5,288	6,600	5,854	6,620	-	-	8,099	8,871	9,252
Roads		664	805	596	1,160	-	-	798	834	872
Road Structures		2,494	4,032	3,811	3,938	-	-	4,865	5,089	5,318
Road Furniture		2,130	1,764	1,448	1,523	-	-	2,436	2,948	3,063
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		25,937	49,095	36,814	50,232	-	-	66,145	69,188	72,301
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		1,152	1,585	8,354	5,610	-	-	5,940	6,213	6,493
HV Switching Station		-	0	-	-	-	-	-	-	-
HV Transmission Conductors		11	2,266	1,998	4,050	-	-	4,248	4,444	4,644
MV Substations		3,511	9,326	4,348	9,055	-	-	13,454	14,073	14,706
MV Switching Stations		2,700	6,763	3,700	7,730	-	-	8,712	9,113	9,523
MV Networks		2,514	1,236	1,949	3,498	-	-	3,669	3,838	4,010
LV Networks		16,050	27,918	16,466	20,290	-	-	30,122	31,507	32,925
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,052	11,267	10,869	13,530	-	-	14,010	14,655	15,314
Dams and Weirs		2,094	3,186	3,678	4,076	-	-	4,873	5,097	5,327
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		83	88	50	72	-	-	151	158	165
Pump Stations		95	101	55	115	-	-	312	327	341
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		2	-	-	-	-	-	-	-	-
Distribution		4,156	6,599	5,795	7,734	-	-	6,644	6,950	7,263
Distribution Points		623	1,293	1,291	1,533	-	-	2,030	2,123	2,219
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		975	1,969	2,969	3,131	-	-	3,969	4,151	4,338
Pump Station		141	-	14	16	-	-	33	35	36
Reticulation		652	1,690	2,751	2,885	-	-	3,550	3,714	3,881
Waste Water Treatment Works		183	279	203	231	-	-	385	403	421
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		681	305	460	497	-	-	584	349	365
Landfill Sites		681	305	310	340	-	-	324	287	300
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	150	157	-	-	260	62	65
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		15,511	16,585	14,873	18,889	-	-	22,642	23,642	24,676
Community Facilities		13,370	14,775	12,992	15,865	-	-	18,352	19,157	19,981
Halls		892	782	852	1,249	-	-	1,362	1,425	1,489
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		440	453	390	451	-	-	1,072	1,121	1,172
Testing Stations		126	179	164	206	-	-	493	516	539

MP313 Steve Tshwete - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	92,137	136,150	131,808	195,069	-	-	213,143	223,443	233,444
<i>R&M as a % of PPE & Investment Property</i>		1.2%	1.8%	1.5%	2.0%	0.0%	0.0%	2.6%	2.8%	3.0%
<i>R&M as % Operating Expenditure</i>		4.9%	6.5%	6.0%	8.0%	0.0%	0.0%	0.0%	8.8%	8.8%

MP313 Steve Tshwete - Supporting Table SA34d Depreciation by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Computer Equipment		2,819	3,878	4,319	4,360	-	-	4,574	4,784	4,999
Computer Equipment		2,819	3,878	4,319	4,360	-	-	4,574	4,784	4,999
Furniture and Office Equipment		3,683	3,077	2,886	4,774	-	-	5,008	5,238	5,474
Furniture and Office Equipment		3,683	3,077	2,886	4,774	-	-	5,008	5,238	5,474
Machinery and Equipment		7,400	7,022	6,747	17,744	-	-	18,614	19,470	20,346
Machinery and Equipment		7,400	7,022	6,747	17,744	-	-	18,614	19,470	20,346
Transport Assets		16,472	17,297	16,315	30,300	-	-	31,784	33,246	34,743
Transport Assets		16,472	17,297	16,315	30,300	-	-	31,784	33,246	34,743
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Depreciation	1	202,075	212,953	207,037	230,286	-	-	241,570	252,682	264,053

Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	945	(21)	-	-	-	-	-	-	-	-
Public Open Space	68	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	3	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1	(9,284)	(3,208)	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1	(9,284)	(3,208)	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	(3,639)	(7)	(0)	-	-	-	-	-	-	-
Operational Buildings	(3,640)	(7)	(0)	-	-	-	-	-	-	-
Municipal Offices	-	(0)	(0)	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	1	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	(3,640)	(8)	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	1	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	1	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	30	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	30	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	30	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	(2,016)	(1)	70	-	-	-	-	-	-	-
Computer Equipment	(2,016)	(1)	70	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	(22)	374	(6)	(1,495)	-	-	157	256	7	-
Machinery and Equipment	(22)	374	(6)	(1,495)	-	-	157	256	7	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	(1,584)	(60,973)	(1,518)	(1,506)	-	-	157	2,927	7
Upgrading of Existing Assets as % of total capex	-	-0.4%	-14.4%	-0.6%	-1.4%	0.0%	0.0%	0.2%	3.4%	0.0%
Upgrading of Existing Assets as % of deprecn"	-	-0.8%	-28.6%	-0.7%	-0.7%	0.0%	0.0%	0.1%	1.2%	0.0%

MP313 Steve Tshwete - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		18,000	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE SERVICES		22,800	41,220	26,764	-	-	-	-
Vote 8 - INFRASTRUCTURE SERVICES		129,349	111,343	105,792	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		170,149	152,564	132,556	-	-	-	-
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER		46,231	47,923	50,377	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		164,478	172,101	181,048	-	-	-	-
Vote 3 - CORPORATE SERVICES		184,145	193,182	203,372	-	-	-	-
Vote 4 - FINANCIAL SERVICES		106,285	110,888	116,993	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		192,268	199,910	211,194	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		158,184	164,832	173,469	-	-	-	-
Vote 7 - INFRASTRUCTURE SERVICES		1,287,299	1,352,601	1,416,728	-	-	-	-
Vote 8 - INFRASTRUCTURE SERVICES		397,258	417,233	438,386	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total future operational costs		2,536,147	2,658,672	2,791,565	-	-	-	-
Future revenue by source	3							
Exchange Revenue					-	-	-	-
Service charges - Electricity		980,099	1,112,412	1,257,026	-	-	-	-
Service charges - Water		132,782	141,413	149,191	-	-	-	-
Service charges - Waste Water Management		103,916	108,696	113,587	-	-	-	-
Service charges - Waste Management		122,449	131,633	140,847	-	-	-	-
Agency services		30,000	32,617	34,118	-	-	-	-
<i>List other revenues sources if applicable</i>					-	-	-	-
<i>List entity summary if applicable</i>					-	-	-	-
Total future revenue		1,369,247	1,526,772	1,694,769	-	-	-	-
Net Financial Implications		1,337,050	1,284,463	1,229,351	-	-	-	-