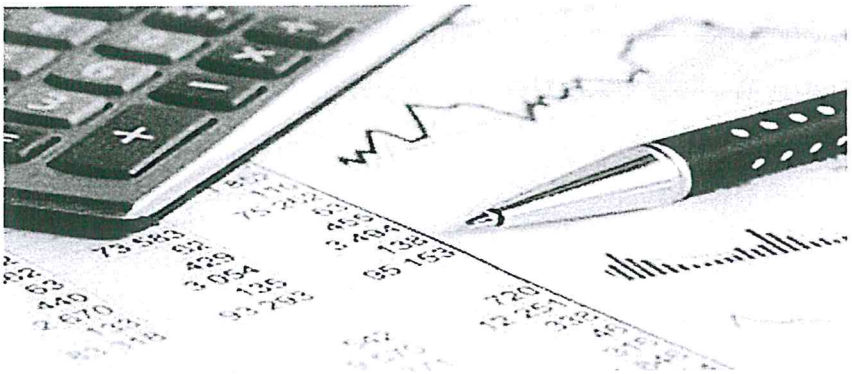


DRAFT BUDGET OF

GASEGONYANA LOCAL MUNICIPALITY

2023/24 TO 2025/2026



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1.1 MAYOR'S SPEECH

Honourable Speaker, Cllr Keamogetse Madikiza

Honourable Councillors,

Acting Municipal Manager, Mr Martin Tsatsimpe

All officials present,

Your excellencies and all members of traditional houses,

Leaders and members of SAMWU and IMATU present here,

Members of the Media,

The distinguished members of our communities of Ga-Segonyana,

Ladies and Gentlemen,

A budget must give expression to the strategy and policies of the Council, but it must also demonstrate our ability to impact positively on the lives of our people. In short, a budget is not just about numbers, but more importantly it should be the instrument which facilitates positive change for all of our diverse communities.

Let us take a leaf out of the book of the 44th President of the United States, Barack Obama, who once said : "**A budget is more than just a series of numbers on a page; it is an embodiment of our values** ''.

Madam Speaker, I am therefore pleased to be able to present

- a budget which is firmly based on good, affordable service delivery,
- a budget which provides for the upkeep and improvement of vital infrastructure,
- and a budget which has at its very heart a system of good governance, transparency, and accountability.

South Africans are increasingly asserting their preference for better service delivery and a more just society through greater plurality in their politics. As politicians we need to get better at cooperating across political fault lines to solve the challenges our people face. Passing a prudent and just, pro-poor budget is an important step in this process.

Funds allocated to all municipalities belong to the people, not specific individuals, nor to friends of officials, nor to officials or any particular business person. These funds are allocated to develop the community and improve the living conditions of all our people. Having said that Madam Speaker, the misconception that the municipality is one place for any individual to enrich themselves must be brought to an abrupt halt.

Municipal funds belong to our residents as a collective and each and every community member must benefit in one way or another, mainly in the form of effective and efficient service delivery.

Madam Speaker, our responsibility should be premised on the improvement of the quality of lives of our people as we advance towards a society that is currently experiencing socio-economic challenges. We need to constantly seek alternative mechanisms to reposition GaSegonyana Local Municipality as an institution which will never compromise its position of fast-tracking service delivery.

The economic outlook for our municipality and the country remains uncertain and complex. The consequences of the pandemic are far-reaching and are continuing to affect every town and every community in South Africa and it will be so for many years to com

The lower-than-expected world economic growth does not bode well for economic recovery to pre-COVID 19 pandemic levels. Russia's invasion of Ukraine, rising world inflation, disruptions in world supply chain exacerbates the situation. Our country, as a player in the global economy is not isolated from these factors. Rising fuel and energy costs, continued Eskom load shedding and rising food prices are likely affecting the economy at a very grand scale.

The Integrated Development Plan is the principal plan for GaSegonyana Municipality, that provides a comprehensive agenda for progress and improvement. It aims to coordinate the work of local and other spheres of government in a coherent strategy to improve the quality of life for all the people of Kuruman.

The IDP must consider the existing conditions, challenges, and limited resources to set a framework within which GaSegonyana Municipality must function. It highlights the needs of all communities through public participation. It directs Council and the administrative operations to align available resources with these needs through the Budget by executing the Service Delivery and Budget Implementation Plan.

This Budget will stimulate much-needed upgrading and investment in infrastructure, unlock economic opportunities to grow our tax base and enhance all aspects of service delivery.

With a renewed sense of urgency, focus, and energy, this Council will ensure that all GaSegonyana communities' needs and challenges are addressed at an accelerated pace.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges are revised, we consider various factors, including local economic conditions and the affordability of services levelled against the financial sustainability of the Municipality. Still, we also recognise the need to accommodate the plight of the poor.

Without the levying of tariffs, any municipality will simply not be able to provide the basic municipal services that it is constitutionally obliged to provide.

After considering all inputs, proposed expenditures and revenue, as well as prevalent conditions and challenges, the proposed tariff adjustments to fund the annual budget are:

- Electricity- 18.65%
- Water- 18.6%
- Sanitation- 18.6%
- Refuse- 23%
- Property rates- 6.47%

Provision in this budget continues to support government's commitment to broadening service delivery and expanding investment in infrastructure, especially through capital projects, while at the same time taking into account the limited fiscal environment upon which this budget was prepared. The budget has further been structured to contribute to the municipality in achieving the minimum strategic objectives of the IDP.

The people of GaSegonyana, through a public participating process conducted last month, overwhelmingly directed us to among others, fix the state of our roads; speedily deliver housing; put an end to water interruptions and most of all drastically reduce power outages.

BUDGET OVERVIEW:

The Total Revenue Budget is R785 million.

Of this, R593 million is Total Operating Revenue. The municipality has an operating deficit of R28 million in the 2023/2024 financial year.

The Total Capital Expenditure is at R192 million. The capital expenditure will be funded from government grants and subsidies and internally generated funds.

OPERATING REVENUE:

Honourable Speaker, in order for the municipality to continue improving the quality of services provided to its citizens, it needs to generate the required revenue.

The operating revenue in our budget reflects sources from which the municipality derives the revenue for financing its operations.

Therefore, our 2023-2024 revenue budget includes the following:

- R232 million from transfer and subsidies,
- R186 million from electricity,
- R41 million from Water Services,
- R58 million from Property Rates,
- R19 million from Sanitation,
- R5 million from external investments,
- R14 million from Refuse Removal

The above illustrates that transfers and subsidies (operational) remains the largest revenue source, followed by electricity and property rates.

The following tariff increases were put in place to ensure that we have a credibly funded budget.

PROPERTY RATES:

The Assessment rates revenue increase by 6.47% (R55 million, adjusted budget) in the 2022/23 budget year to R58 million.

The projected income from this source of revenue is R61 million and R64 million respectively for the two outer years of the MTREF period.

ELECTRICITY CHARGES:

The Electricity revenue is projected at R190 million in 2023/24, representing revenue increase of R10 million in 2022/23 Adjustment Budget.

The Municipality will electrify 850 houses in Diamond View, 701 houses in Seven Miles and 150 houses in Bankhara.

WATER:

The water revenue is projected to increase from R39 million in the 2022/23 Adjustment Budget to R41 million. The projected revenue for the two outer years is R43 million and R45 million respectively.

Prepaid water meters will be installed for all registered indigents to ensure that when they consume more than the allocation, that they will pay for consumption above the limit and that their water leakages can be managed effective

The municipality believes wholeheartedly that free basic services in line with the National Framework for Municipal Indigent Policies should continue as an essential measure to support the poor.

The city is providing relief to the registered and deemed indigent households amounting to R4,1 million.

The social package for indigent relief consists of:

- 100% rebates on assessment rates;
- Free refuse removal;
- 50kwh of free electricity per month;
- 6kl of water and sewer per month;
- R1200 for indigent burial to registered and deemed indigents

OPERATING EXPENDITURE:

The operating budget expenditure increases from R595 million in 2022/23 adjustment budget to a new budget amount of R622 million representing an increase of R26 million in 2023/24. The allocation of the outer two years of the MTREF period is R646 million and R676 million respectively.

EMPLOYEE RELATED COSTS:

Employee related costs for the 2023/24 financial year equates to 33.38% of the total operating expenditure. The budget for the 23/24 financial year is R208 million.

REMUNERATION OF COUNCILORS:

The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

The projected expenditure is R13 748mil for 2023/24 which is only 4.89% increase.

The Municipality currently has 29 Councilors, which includes 15 ward Councilors as per the latest demarcations for 2021 Local Government Elections.

BULK PURCHASE ELECTRICITY:

Bulk purchases is electricity that is purchased directly from Eskom. The proposed budget amount for the 2023/24 financial year is R134 million.

REPAIRS & MAINTENANCE:

The proposed budget for repairs and maintenance for the 2023/24 financial year is R37 million.

CAPITAL EXPENDITURE:

The capital budget has increased by R34 million for the 2023/24 financial year to R192 million.

The following are the projects budgeted for, which will be funded by MIG:

PROJECT NAME	2023/2024
ITEM	**AMOUNT**
Upgrading of multi-sports facilities in Wrenchville	R 9 377 580.40
Maruping: Upgrading of gravel internal road to paved road (Tsago Road)	R 15 722 929.43
Seoding: Construction of new community hall	R 13 909 400.80
Dikgweng Donkerhook bulk water supply (Ward 12)	R 21 389 089.37
TOTAL VALUE OF PROJECTS	**R 63 399 000.00**
APPROVED MIG ALLOCATION	**R 63 399 000.00**

And for WSIG the following projects are budgeted for:

PROJECT NAME	2023/2024
ITEM	**Amount**
Mapoteng (diamond View) water supply	R 7 062 040.73
Magojaneng Tswelelopele	R 23 974 320.54
Bankhara Bodulong Bulk water supply (450 sites)	R 11 213 638.73
TOTAL VALUE OF PROJECTS	**R 42 250 000.00**
DORA ALLOCATION	**R 42 250 000.0**

CONCLUSION:

I would like to extend a special word of thanks to all parties of this council for their support in putting the budget together. It was not a simple exercise and hard choices certainly needed to be made given the situation we find ourselves in, but the fact that we did it means we can do it again and should imbue confidence with our citizens.

I would like to wish our Muslim brothers and sisters well as they observe the holy month of Ramadan. May Allah bless and keep you and shine His face upon you. Ramadan Mubarak.

The Municipal Manager's term of office has come to an end, we would like to thank him for his hard work and appreciate all his efforts in taking GaSegonyana forward. We would like to wish him well on his future endeavours. Ekare Molimo wa Khotso a ka go eletsa ka go loka Ntate.

I would also like to express my heartfelt appreciation to the budget team under the leadership of Miss Desiree Pelele.

While we acknowledge that our challenges regarding the water and sanitation services are massive, one thing we must agree on is that time for talking, without action is over.

We will continue to strive for opportunities for all that is fair and allow our hard-won freedoms to translate into economic inclusivity that will take our Municipality forward.

We must continually strive to provide the best possible services at the most affordable price for all.

We must never compromise on good governance, sound financial management, and ethical leadership.

Let us now, within the spirit of freedom, fairness, and opportunity for all, work hard to implement this budget for the benefit of all our people.

Therefore, in terms of the powers vested in me by Section 16, sub-section 2 of the Municipal Finance Management Act, I table the draft annual budget and draft IDP for 2023/24 to Council for adoption.

1.2 EXECUTIVE SUMMARY

1.2.1 INTRODUCTION AND BACKGROUND

The 2023/24 - 2025/26 MTREF budget is prepared in compliance with the MFMA (No 56 of 2003). The MTREF is a financial plan that enables the municipality to achieve its vision and mission through the IDP Strategy which is informed by the development agenda and community/stakeholder inputs

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. The 2023/24 Medium Term Budget continues to focus on ensuring financial sustainability while delivering on the programmes outlined in the Integrated Development Plan (IDP)

In order for the municipality to thrive, overall performance must improve, the quality of services rendered, accountability must be enforced, serious consideration should be given to the service delivery and financial implications of all decisions taken, ensuring that acts, regulations and policies are adhered to in order to enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money.

Improve on preventative maintenance and spend funds cost-effectively and efficiently to address service delivery challenges and ensure assets are maintained at desired levels and are being utilised optimally. The spending of funds will have to be prioritised, in light of the cash constraints and wastage be curbed. Municipal officials should also take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure.

It is imperative that all municipal officials must have the inherent desire to do their job to the best of their ability, take pride and ownership in their work, take accountability for their job functions, doing the right thing consistently and work as a collective, cohesive team to achieve the municipality's long and short-term objectives. Foremost to all of these, have the community's best interest at heart.

Improvements are ongoing on the mSCOA side. Mscoa Steering Committee to be resuscitated to include recently employed members, Chief Risk Officer and PMS Manager. TORs will be amended to enable the committee to be functional. This will be done to enforce compliance, improved financial management functions and improved reporting to enable better future planning of the municipality. All data strings are submitted on time and all issues raised by the provincial treasury are corrected in the draft Budget.

National Treasury's MFMA Circular No 122 and 123 were used to guide the compilation of the 2023/24 MTREF. This budget has been prepared in accordance and adherence these circulars. Furthermore, an engagement with provincial treasury to assess amongst others compliance to municipal budget reporting regulations the related regulations as well the funding thereof.

Consolidated Overview of the 2023/24 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET

Description		2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Adjusted Budget 2022/23	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Revenue (excluding capital transfers and contributions)	572 593	593 480	637 707	665 086
Total Expenditure	595 622	621 952	646 190	675 914
Surplus/(Deficit)	(23 030)	(28 472)	(8 482)	(10 828)
Total Capital Expenditure	158 257	192 595	151 231	145 260

The Municipality is tabling an operating revenue (excluding capital grants and contributions) of R593 mil and escalates to R665 mil in 2025/26. The revenue represents an increase of 3.6% against the 2022/23 Adjustment Budget.

The operating expenditure amounts to R622 mil, an increase of 4.36% against the 2022/23 adjustment budget, resulting in a deficit of R28 million for the 2023/24 financial year

Revenue generated from sale of electricity remains the major source. The Municipality distributes electricity through prepaid electricity meters as well as conventional meters. Prepaid electricity amounts to 56% of total electricity and Conventional is 44% of the total electricity. We are experiencing a high percentage of distribution losses however strategies are in place curb the losses and improve profits on sale of electricity.

Tariff increases must be limited to be within the affordability levels of our community and must still promote economic growth to ensure financial sustainability however we must still strive to be cost reflective in order for municipality to still remain sustainable and liquid. The **inflation outlook** as set out in Circular No 123 issued on 03 March 2023 is set at **5.3%**.

In terms of Council's social commitment to assist the poorer communities in Ga-Segonyana LM, a provision was also made for the supply of free basic services. The total amount budgeted for **free basic services** to our community amounts to **R4 153mil.** This will cover rebates on property rates up to 100%, **50kwh electricity** per month per household, refuse and **6kl water** per month to all registered indigents per household.

1.3 OPERATING REVENUE FRAMEWORK

For Ga-Segonyana Local Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

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

NC452 - Ga-Segonyana Municipality- Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue By Source				
Property rates	(54 581)	(58 117)	(60 790)	(63 587)
Service charges - electricity revenue	(179 223)	(189 599)	(198 321)	(207 443)
Service charges - water revenue	(39 237)	(41 316)	(43 217)	(45 205)
Service charges - sanitation revenue	(18 672)	(19 662)	(20 566)	(21 512)
Service charges - refuse revenue	(11 846)	(13 573)	(14 197)	(14 850)
Rental of facilities and equipment	(1 605)	(1 690)	(1 767)	(1 849)
Interest earned - external investments	(4 820)	(5 075)	(5 308)	(5 553)
Interest earned - outstanding debtors	(5 695)	(5 996)	(6 272)	(6 561)
Fines, penalties and forfeits	(1 561)	(1 644)	(1 720)	(1 799)
Licences and permits	(3 528)	(3 715)	(3 886)	(4 064)
Transfers and subsidies	(231 333)	(232 908)	(260 548)	(270 578)
Other revenue	**(20 493)**	**(20 185)**	**(21 113)**	**(22 085)**
Total Revenue (excluding capital transfers and contributions)	**(572 593)**	**(593 480)**	**(637 707)**	**(665 086)**

The total operating revenue budget is projected at **R593.4million** in 2023/24, representing an increase in revenue of **R20.8million** on the 2022/23 Adjustment Budget of **R572.6million**. The allocation for the outer two years of the MTREF period is **R637.7 million** and **R665million** respectively.

During this budget process, all tariffs had been revised to ensure that they are relevant and easy to implement. The municipality generates income from various sources such as exchange and non-exchange transactions. Revenue from exchange transactions is generated mainly from trading services.

1.3.1 PROPERTY RATES

The first R 25 000 of the ratable value of residential properties in Kuruman, Wrenchville and Mothibistat are exempted from rates and additional R56 807 for all Bankhara residents. Owners can qualify for either a 20%; 40% or 100% rebate upon successful application. Only pensioners and child headed households can qualify for up to 100% rebate. We urge qualifying residents of Ga-Segonyana to come apply for these rebates as these are not automatic but have to be applied for on an annual basis.

The Assessment rates revenue increase by 6.47% (R54 581 million, adjusted budget) in the 2022/23 budget year to R58 117 million.

The resultant projected income from this source of revenue is R60 790 million and R63 587 million respectively for the two outer years of the MTREF period.

Tariffs per rating category will be as follows

CATEGORY	**Proposed Tariff (1 July 2024)**
Household	0.008057
Business	0.013630
Multiuse	0.010780
Agriculture	0.000449
State Owned Property	0.019640
State Owned Farm	0.018560
Industrial	0.013870
Vacant Land (Residential)	0.018560
Vacant Land (Business)	0.027270
Vacant Land (Industrial)	0.027730

1.3.2 SERVICE CHARGES

Revenue from service charges includes revenue generated from sale of water and electricity as well as monthly charges for refuse collection fees and sanitation. Revenue from sale of electricity includes billed revenue and prepaid sales as well as sale of electricity in the form of subsidized FBE.

Indigent households receive the first 6kl of water for free, which is sold at a tariff applicable to the block for water sales of 1-6kl per month, whilst they also receive 50 units (Kwh) of electricity per month. Service charges for refuse removal and sanitation are fully subsidized for all indigent households.

The Municipality is growing at a very high rate, for all Service Charges revenue, the percentage increase is informed by new developments taking place in town.

➢ ELECTRICITY

The Electricity revenue is projected at R189 599million in 2023/24, representing revenue increase of R10 376million in 2022/23 Adjustment Budget. The allocation for the outer two years of the MTREF period is R198 321million and R207 443 million respectively.

The Municipality will electrify 850 houses in Diamond View, 701 houses in Seven Miles and 150 houses in Bankhara therefore Municipality will collect more prepaid electricity in the new financial year.

➢ WATER

The water revenue is projected to increase from R39 237 million in the 2022/23 Adjustment Budget to R41 316 million. The projected revenue for the two outer years of the MTREF period is R43 217 million and R45 205 million respectively.

Water contributes the second largest revenue source, totalling 6.96% of the total revenue of R593 480 million.

The proposed water tariff percentage increase is 18.6% for 2023/24 f which is going to be phased in for 3 years and 5 years to achieve cost reflective tariffs. All defaulting residents on their accounts will result in compulsory conversion to prepaid. This will further reduce the loss of distribution of water.

Prepaid water meters will be installed for all registered indigents to ensure that when they consume more than the allocation, that they will pay for consumption above the limit and that their water leakages can be managed effectively

In terms of paragraph 5.2 of National Treasury Circular 78 municipalities are urged to ensure that water tariffs are fully cost reflective. In this regard in instances where tariffs are not cost recovery based, a phased-in approach must be undertaken to ensure that tariffs are fully cost reflective over the medium term. As the charging of fully cost reflective tariffs would place an undue financial burden on customers, it was not possible to implement it all in the 2022/23 MTREF and is was phased in for 3 years and 5 years to achieve cost reflective tariffs.

The following factors contributed to the effective increase compared to the 2022/23 adjustment budget in the water revenue for Ga-segonyana Municipality:

- The growth rate of the town of 1.00%.

- The inflation rate of 5.3% as per Circular 123 issued by National Treasury on 3 March 2023
- Cost reflective tariffs

➢ **WASTE WATER MANAGEMENT**

The projected income from this source of revenue increases to R19 662million in the 2023/24 budget year and to R20 566 million and R21 512 million respectively for the two outer years of the MTREF period.
The Sanitation tariffs are inked to the percentages of water charged and 18.6% increase is proposed.

In the 2023/24 budget year, revenue foregone to the value of R1 525 million and Free basic services for indigents to the value of R2 628 million are projected.

1.3.3 RENTAL OF FACILITIES

The municipality rents properties such as municipal halls, sports grounds and caravan park for various groups of people and for various purposes such as meetings, workshops, church services, funerals, sporting events, festivals and family gatherings. The charges as per the tariff book include costs of hiring, water and electricity usage, as well as the usage fee. As part of the agreement, a deposit fee is required and is only released after inspection once it has been determined that no breakages, damages or losses had been suffered by the municipality.

The projected income from this source of revenue increases to R1 690 million in the 2023/24 budget year.

1.3.4 FINES AND PENALTIES

The fines, penalties & forfeits revenue is projected at R 1 644 million in 2023/24 (R1 605 million in the prior year) representing an increase of R0 039 million (2.42%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R1 720 million and R1 799million respectively

1.3.5 LICENSE AND PERMITS

License and permits shows an increase of 5.3% when compared to 2023/24 adjustment budget.

1.3.6 OTHER REVENUE

Other revenue reflects a increase of R0 972 million. The revenue projections for the two outer years of the MTREF period is R21 113 million and R22 085 million respectively.

Factors such as inflation, economic variations and trends coupled with sustainability usually affect other tariffs (such as rental of community and cultural facilities, building plans, cemeteries, etc.). Tariff increases are inflation related,

approximately in the order of 6.6% on average. Some of the charges are above inflation. The increase which is higher than the inflation rate is informed by high maintenance and running costs.

1.3.7 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals R232 908 million or 39.24% of total income budget in the 2023/24 financial year.
The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium-term:

Description		2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:				
Operating Transfers and Grants				
National Government:	**218 121**	**241 649**	**248 464**	**257 938**
Local Government Equitable Share	210 902	234 438	245 364	254 700
Finance Management	3 100	3 100	3 100	3 238
EPWP Incentive	1 519	1 111	–	–
Municipal Infrastructure Grant (MIG)	2 600	3 000	–	–
Provincial Government:	**1 200**	**1 252**	**1 308**	**–**
Sport and Recreation	1 200	1 252	1 308	–
Total Operating Transfers and Grants	**219 321**	**242 901**	**249 772**	**257 938**

1.4 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure increase from the adjustment budget amount of R595 622 million in 2022/23 to a new budget amount of R621 952 million representing an increase of R26 330 million in 2023/24. The allocation of the outer two years of the MTREF period is R646 190million and R675 914 million respectively.

The following table is a high-level summary of the MTREF budget for 2023/24 to 2025/26 (classified per main type of operating expenditure):

NC452 - Ga-Segonyana Municipality- Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure By Type				
Employee related costs	186 202	207 616	212 820	222 609
Remuneration of councillors	13 106	13 748	14 380	15 042
Debt impairment	12 004	15 485	16 197	16 942
Depreciation & asset impairment	58 000	58 907	61 616	64 451
Finance charges	930	976	1 021	1 068
Bulk purchases - electricity	122 298	134 311	140 489	146 952
Inventory consumed	38 343	39 105	40 904	42 785
Contracted services	95 655	81 351	85 093	89 007
Transfers and subsidies	62	65	68	72
Other expenditure	69 022	70 388	73 600	76 986
Losses				
Total Expenditure	**595 622**	**621 952**	**646 190**	**675 914**

The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. Included in the operational expenditure is the portion of revenue anticipated not to be collected, and as such gives rise to provision for bad debts and write offs to take place in the year. The provision for bad debts ensures that that the municipality's spending is aligned to the collection rather than billed, as this will result in an unfunded and unrealistic budget.

The municipality's expenditure for the 2023/24 budget and MTREF is informed by the following:

- The municipality's current financial position
- Modelling of feasible and sustainable budgets over the medium term,
- Expenditure limits set by realistic and realizable revenue levels
- The municipality's asset renewal strategy and its medium to long term asset repairs and maintenance goals,
- Relevant (budget and other) legislative imperatives
- Cost containment measure that is being implemented by the municipality

The above table further indicates the ratio of each expenditure by type against overall expenditure budget. The Employee costs is 33.38% of the total operational budget, whilst Inventory consumed and Contracted services amounts to 6.28% and 13.07% respectively, and Bulk purchases with a weighting of 21.59% and Debt impairment with a weighting of 2.48%.

1.4.1 EMPLOYEE RELATED COSTS

The norm range between 25% and 40% as per MFMA Circular 71, Employee related costs for the 2023/24 financial year equates to 33.38% of the total operating expenditure.

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 (5.4 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023) and 2024 (4.8 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023). The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees

Personnel costs increases by R21 414 million based on the 2022/23 Adjustment Budget of R186 202 million. The allocation for the two outer years of the MTREF period is R212 820 million and R222 609 million respectively.

A detailed analysis is supplied with the discussion regarding employee related costs as set out in MBRR Tables SA22 - 24 in this document.

1.4.2 REMUNERATION OF COUNCILORS

The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

The projected expenditure is R13 748mil for 2023/24 which is only 4.89% increase. The Municipality currently have 29 Councilors, which includes 15 ward Councilors as per the latest demarcations for 2021 Local Government Elections.

Further details regarding the remuneration of Councilors can be obtained on the Supporting Table SA22 and SA23

1.4.3 DEPRECIATION AND ASSETS IMPAIRMENT

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Budget appropriations in this regard total R58 907 million for the 2023/24 financial and represent 9.47% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is R61 616 million and R64 451million respectively.

1.4.4 FINANCE CHARGES

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital) and limited finance leases. The Municipality does not owe Eskom account and there won't be any interest charged on the account. Finance Charges budget is R0 976 million for the 2023/24 budget year. The allocation for the two outer years of the MTREF period is R1 021million and R1 068million respectively.

1.4.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of R134 311 million for the 2023/24 budget year. The allocation for the two outer years of the MTREF period is R140 489 million and R146 952 million respectively. Bulk purchases take up approximately 22% of the operating budget for 2023/24.

1.4.6 CONTRACTED SERVICES

Contracted Service budget is R81 351 million for the 2023/24 budget year. The allocation for the two outer years of the MTREF period is R85 093 million and R89 007 million respectively. Included in the contracted services is the amount we pay Sedibeng to supply water to most of Gasegonyana Wards.

Description R thousand	2023/24 Medium Term Revenue &		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Outsourced Services	43 261 794.00	45 251 837.00	47 333 421.00
Consultants and Professional Services	37 889 200.00	39 632 103.00	41 455 180.00
Contractors	200 000.00	209 200.00	218 823.00
Contracted Services	81 350 994.00	85 093 140.00	89 007 424.00

1.4.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at R39 105Million in 2023/24. The allocation for the outer two years of the MTREF period is R40 905Million and R42 785 Million respectively

It should be noted that in terms of NT regulations and formats, repairs and maintenance is divided by other materials, contracted services and other expenditure.

REPAIRS AND MAINTENANCE

During the compilation of the 2023/24 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the Municipality's infrastructure. As part of the 2023/24 MTREF this strategic imperative remains a priority as can be seen by the budget appropriations over the MTREF. Our Roads are damaged by floods and the Municipality also budgeted to fix and reseal the potholes in the next financial year. In relation to the total operating expenditure, repairs and maintenance comprises on average 4.94% of the budget over the respective financial years of the MTREF, even though the National Treasury guidelines provides for 8% of the total budget. The assumption may be that most of the infrastructure funded by MIG and other stakeholders could be perceived to be new and thus may not require huge maintenance in their early stages, but the expenditure may be increasing as time goes by. There are also SLP projects where Mines appoint contractors to do maintenance on our Electrical Network.

Repairs and Maintenance by Expenditure Item			
Description	**2023/24 Medium Term Revenue & Expenditure Framework**		
	Budget Year 2023/24	**Budget Year +1 2024/25**	**Budget Year +2 2025/26**
Employee related costs			
Inventory Consumed (Project Maintenance)	31 698	33 157	34 682
Contracted Services	755	790	826
Other Expenditure	4 900	5 125	5 361
Repairs and Maintenance by Expenditure Item	37 354	39 072	40 869

1.5 CAPITAL EXPENDITURE

The capital budget has increased by R34 338 million for the 2023/24 financial year to R192 595 million as compared to the approved Adjustment Budget of R157 257 million for the 2022/23 period. The projected capital expenditure budget for the two outer years of the MTREF period has been set at R151 231 million and R145 260 million respectively.

The budget is funded out of Government grants and subsidies and Internally Generated Fund. The Municipal Infrastructure Grant (MIG) remains the biggest source of the government grants and subsidies

The Capital Budget will be funded as follows

Capital Expenditure

Vote Description R thousand	2023/24 Medium Term Revenue & Expenditure Framework		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional			
Governance and administration	**5 060**	–	–
Finance and administration	5 060	–	–
Community and public safety	**44 676**	–	–
Community and social services	12 154	–	
Sport and recreation	32 522	–	–
Public safety	–	–	–
Economic and environmental services	**31 223**	**66 231**	**69 183**
Planning and development	15 500	–	–
Road transport	15 723	66 231	69 183
Trading services	**111 636**	**85 000**	**76 077**
Energy sources	66 025	39 000	30 000
Water management	45 611	46 000	46 077
Waste water management			
Waste management			
Total Capital Expenditure - Functional	**192 595**	**151 231**	**145 260**
Funded by:			
National Government	167 535	151 231	145 260
Internally generated funds	25 060	–	–
Total Capital Funding	**192 595**	**151 231**	**145 260**

TableSA36 provides a detailed breakdown of capital projects for 2023/24 MREF.

1.6 Annual Budget Tables

These tables present the main budget tables as required in terms of section 18 of the Municipal Budget and Reporting Regulations. These tables set out the Municipality 2023/24 budget and MTREF.

Table A1: Budget Summary
Table A2: Budget Financial Performance (standard classification)
Table A3: Budget Financial Performance (revenue and expenditure by municipal vote)
Table A4: Budget Financial Performance (revenunue and expenditure)
Table A5: Capital Expenditure Budget by vote and funding
Table A6: Budget Financial Position
Table A7: Adjustments Budget Cash Flows
Table A8: Cash backed reserves/accumulated surplus reconciliation
Table A9: Asset Management
Table A10: Basic service delivery measurement

PART 2 SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

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

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures. The municipality strives to actively engage as many of its citizens as possible in its planning, budgeting, implementation and monitoring processes

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2022) a time schedule that sets out the process to revise the IDP and prepare the budget. The Mayor tabled in Council the required IDP and budget time schedule on 31 August 2022. Key dates applicable to the process are:

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date
Review and drafting of the 2022/23 IDP Framework and process plans in accordance with the relevant legislation	IDP/PMS &Budget Office	IDP/PMS&Budget Manager	Internal Processes	August 2022
Ward Committee Meetings to review the prioritisation of community needs in approved IDP and discuss the process for developing Neighbourhood Plans: Communicate final approved 2022/23 Budget, Tariffs and IDP to Ward Committees.	Office of the Speaker	Ward Committee Officer	MSA	November 2022
Consider MEC comments and recommendations on assessment of initial IDP Document and IDP processes followed.	IDP Office	Municipal Manager, Directors IDP Coordinator	MSA 21	Nov/Dec 2022
Convene IDP and Budget Steering Committee Meeting. Discussion of Public Participation Meeting Processes.	IDP& Budget Office	IDP & Budget Manager	MSA Ch 5	Aug/Sept 2022
IDP Public Participation Meetings. Communicate Capital Projects per Ward	IDP/PMS Office	IDP Coordinator		

on 2022/23 budget, Reconfirm and review service delivery/development priorities.	and Office of the Speaker	HOD's Ward Councillors Mayor	MS Ch5 29	Oct/Nov 2022 & Feb 2023
Consult sector departments to establish Projects/Programmes for IDP Review 2022-2023	IDP Office	IDP Manager	MSA Ch5 24	Oct/Nov 2022 &Feb 2023
Compile and submit municipal audit file (AFS included) to AG		Municipal Manager	MFMA	31 August 2022
Advertise the budget process and dates of IDP/Budget Public meetings on Municipal Website.	IDP Office	IDP & MM's Office	MSA and MFMA	September 2022
Departments to be provided with the previous financial year 5-year Capital Plan in order to be able to indicate any changes that need to be made and identify any new projects that needs to	BTO	CFO/HOD's	Internal Process	September 2022
Convene IDP Representative Forum Meeting	IDP Office	Mayor, Municipal Manager and IDP/PMS Manager	Internal Process	Aug 2022
District IDP/PMS Regional Forum	JTGDM	IDP/PMS Manager		
District IGR	JTGDM	IDP/PMS Manager		
IDP Road shows in all Wards 1-14. Discuss, scrutinise and prioritize community needs as outcome of IDP/ Budget public engagement sessions. Escalate community needs relating to national/ provincial mandates to relevant organ(s) of state	IDP/PMS & Budget Office	Mayor, Municipal Manager and IDP/PMS & Budget Manager	MSA	Oct/Nov2022 &Jan/Feb 2023
Managers identify/create Projects as outcome of the prioritisation of development needs during IDP public engagements sessions with projected budget allocations.	All Departments	CFO/ HOD's	MSA	Nov / Dec 2022 &Jan/Feb 2023
Review Municipal Strategies, objectives, KPA's, KPI's and targets. - Identification of priority IDP KPI's incorporate in IDP and link to budget	IDP&PMS Manager	IDP Steering Committee CFO/BTO IDP&PMS	MSA and MFMA	Nov - Dec 2022 &Jan / Feb 2023
Capital Budget: Inputs from the different Departments to be returned to the Budget Office	All Departments	HOD's	Internal Process	November 2022
Finalise departmental Plans and link to IDP	All Departments	IDP Manager and all HOD's	MSA	Jan 2023
December monthly Budget statement and Performance report	CFO and PMS Manager	CFO and all HOD's	MFMA 71(1) and MSA 41	January 2023
Finalise 2nd quarter performance report (Oct to Dec 2022)	PMS Manager	PMS Manager and all HOD's	MSA 41 (e)	January 2023
Compile and submit section 72 reports and submit it council	CFO and PMS Manager	PMS Manager and all HODs Mayor and	MFMA 72	January 2023

Mid-year performance review session	Municipal Manager	Municipal	MSA	January 2023
Tabling of 2022/2023 Mid-Year Assessment to Council	Manager Office of the MM and CFO	Manager Municipal Manager & HOD's	MFMA 72	January 2023
Meetings and formal consultation with Bulk Service Providers (ESKOM and relevant Water Board on bulk purchase price increase assumptions	BTO	CFO	MFMA 2(e)	January 2023
Submit Quarterly Report (Oct – Dec 2022) on implementation of budget and financial state of affairs to Council. Consider combining with MFMA S. 72 mid-year performance assessments.	Office of the MM	Mayor	MFMA 52(d)	January 2023
Adjustment Budget Rollovers; changes on SDBIP and KPI'S as per Adjustment Budget	BTO and PMS	CFO, BTO & PMS	MFMA 28	January 2023
Tabling of 2021/22Annual Report to Council	Office of the MM	Municipal Manager	MFMA 127(2)	January 2023
Budget and Performance engagement with Treasury	BTO & PMS	MM& CFO	MFMA 71(1) MSA 41	22 February 2023
Submit Annual Report to Auditor General, Provincial Treasury and COGHSTA	Office of the MM	Municipal Manager	MFMA (127) (5)(b)	February 2023
Submit first draft IDP to JTG DM for Horizontal Project alignment between the JTG DM and Ga-Segonyana Local Municipality	IDP Office	IDP Manager	Internal Process	March 2023
Table Adjustment Budget to Council for approval	Office of the MM & CFO	Municipal Manager	MBRR 23	February 2023
Table draft IDP, Budget, SDBIP and Related policies and proposed schedule of Draft IDP Review and Budget Road shows. Public Meetings for IDP &	IDP Manager, BTO and PMS Manager	Municipal Manager	MFMA 16	March 2023
Budget Feedback/Consultation Process to Council (Principal Approval)				
Council adopts the 2021/2022 Annual and AG's Report	MM and CFO	Council	MFMA 129(1)	Jan 2023
Council to Consider and adopt the MPAC oversight report on 2021/2022 Annual Report	PMS & Office of the MM	Municipal Manager	MFMA 129(1)	31 March 2023
Advertise & Inviting public comments on Draft Budget, Proposed Tariffs, and IDP Place copies of Draft Budget and IDP at all municipal buildings.	IDP Manager	Municipal Manager & IDP Manager	MBRR 15	April 2022(Advertise) 1 – 30 April 2023 (public comments)
Forward Copy of preliminary approved Budget, IDP, SDBIP & related documents (hard and electronic copies) to National & Provincial Treasury – 10 working days after tabling	Office of the MM	BTO&IDP Manager	MFMA 22(b)	April 2023

Publicise the oversight report	**PMS**	**MM**	**MFMA 129 (3)**	**April 2023**
Submit annual report & oversight report to the provincial legislature	**PMS**	**MM**	**MFMA 132 (1&2)**	**April 2023**
Public Consultation Meetings/ Road shows Feedback / Consultation on preliminary approved Draft IDP Review and Budget (Details as per Annexure A)	IDP Office	Mayor Municipal Manager HOD's IDP Office	MBRR 15	April 2023
Engagement with the NC Provincial Treasury on draft budget benchmark	CFO&BTO	Municipal Manager	MFMA Ch 5	20 April 2023
Council considers public and Sector Departments comments &inputs, and revise IDP, Budget and SDBIP if necessary.	IDP Office	Municipal Manager	MBRR 16(1)(a)	April 2023
Table final IDP/ Budget & related documents to Council for approval.	Office of the MM	Municipal Manager	MFMA 24(1)	May 2023
Publication of Approved Budget and IDP within 10 workings days on Municipal Website	BTO IDP Office	BTO& IDP	MFMA 75(1)(a)	June 2023
Submit draft SDBIP to Mayor within 14 days after approval of budget	Office of the MM	Municipal Manager	MFMA 69(3)(a)	June 2023
Mayor approves the municipality's SDBIP within 28 days after the approval of the budget and submit hard and electronic copy to NT and PT	Mayor's Office	Mayor	MFMA (53)(1)(c)(ii)	June 2023

2.2 OVERVIEW OF ALIGNMENT OF BUDGET WITH IDP

The IDP is Ga-Segonyana LM's principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into planning statements covering the five-year objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

In compiling the IDP, the Municipality considered the 5 key performance areas for local government as determined by the National Cabinet, which are:

I. KPA1: Institutional Development and Organizational Development;
II. KPA2: Good Governance and Public Participation;
III. KPA3: Basic Service Delivery and Infrastructure Development;
IV. KPA4: Financial Viability and Financial Accountability;
V. KPA5: Local Economic Development;

The IDP is reviewed annually to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in their localities. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders. The process plan

specified timeframes, actions and procedures and appropriate mechanisms for public participation and alignment.

The figure as depicted in tables below visually represents the link between the IDP and the Budget

NC452 - Ga-Segonyana Municipality - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	2023/24 Medium Term Revenue & Expenditure		
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
KPA: Institutional Development and Organisational Development			
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	2 100	2 197	2 298
To ensure that socio-needs of employees are met	2 700	2 824	2 954
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	1 600	1 674	1 751
Dissemination of information to the communicy and stakeholders on daily issues that affect the community on the grounds and when needed	1 600	1 674	1 751
KPA: Local Economic Development			
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	1 600	1 674	1 751
KPA: Good Governance and Public Participation			
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	6 473	857	7 129
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	1 600	1 674	1 751
KPA: Basic Service Delivery and Infrastructure Development			
Provision of electricity to new households	311 223	300 819	303 386
To supply at least basic water services to all households in the municipal area.	152 462	145 247	151 389
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	1 111		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	9 216	9 640	10 083
KPA: Financial Viability and Accountability			
To ensure 100% compliance annually to legislatively prescribed financial report requirements	20 200	21 129	22 101
To ensure provision of free basic services to registered indigents	4 153	4 356	4 561
To promote Financial Viability and accountability			
Allocations to other priorities	243 117	290 147	299 443
Total Revenue (excluding capital transfers and contributions)	**759 154**	**783 911**	**810 346**

NC452 - Ga-Segonyana Municipality - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	2023/24 Medium Term Revenue & Expenditure		
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
KPA: Institutional Development and Organisational Development			
To integrate management system in order to provide consolidated and accurate information	4 900	5 125	5 361
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	16 276	17 024	17 807
To ensure that socio-needs of employees are met	100	104	109
Adherence to the skills development Act and related regulations at all times	1 000	1 046	1 094
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	3 965	4 148	4 338
KPA: Local Economic Development			
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	3 677	3 846	4 023
KPA: Good Governance and Public Participation			
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	1 000	1 046	1 094
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	1 620	1 694	1 772
KPA: Basic Service Delivery and Infrastructure Development			
Provision of electricity to new households	165 677	173 298	181 270
To supply at least basic water services to all households in the municipal area.	58 690	61 390	64 214
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	1 111		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	29 057	30 393	31 791
KPA: Financial Viability and Accountability			
To ensure 100% compliance annually to legislatively prescribed financial report requirements	3 100	3 100	3 238
To ensure provision of free basic services to registered indigents	1 900	1 987	2 079
Allocations to other priorities	329 612	341 707	357 431
Total Expenditure	**621 952**	**646 190**	**675 914**

NC452 - Ga-Segonyana Municipality - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	2023/24 Medium Term Revenue &		
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
KPA: Institutional Development and Organisational Development			
To integrate management system in order to provide consolidated and accurate information			
KPA: Local Economic Development			
To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as an ideal investment destination			
KPA: Good Governance and Public Participation			
Allow communities to make inputs on service delivery issues			
KPA: Basic Service Delivery and Infrastructure Development			
To continuously comply to national building act and regulations	15 500		
Provision of basic level of services for electricity to households	66 025	39 000	30 000
To upgrade 35.85k main gravel roads to paved standard by 2023	15 723	66 231	69 183
To supply at least basic waste water management services to all households in the municipal area by 2023			
To promote Infrastructure Development			
Maintain of Parks and sports grounds to an acceptable environmental standard annually	32 522		
KPA: Financial Viability and Accountability			
To compile a funded and realistic budget annually for approved by Council by the end of May each year.			
Allocations to other priorities	54 241	46 000	46 077
Total Capital Expenditure	**192 595**	**151 231**	**145 260**

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the municipality has developed performance management system for Section 56 & 57 Managers and Line managers.

NC452 - Gasegonyana Municipality - Supporting Table SA7 Measureable performance objectives									
Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23		2023/24 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	
KPA: Institutional Development and Organisational Development									
LABOUR RELATIONS									
Litigation cases attended by 30 June 2024	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
LLF meetings held by 30 June 2024	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
OCCUPATIONAL HEALTH AND SAFETY (OHS)									
Occupational Health and Safety Trainings conducted by 30 June 2024	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
EMPLOYEE ASSISTANCE PROGRAMME (EAP)									
Employee wellness campaigns conducted by 30 June 2024	Number	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
LEGAL SERVICES									
Signed Contracts/service level Agreement (SLA) by 30 June 2024	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
By- laws public campaigns conducted by 31 March 2024	number	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
TRAINING AND SKILLS DEVELOPMENT									
Work skills plan developed and submitted to LGSETA by 30 April 2024.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum competency level by 30 June 2024.	number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT AND SUPPORT									
ICT queries/Incidents attended to within 16 working hours expressed as a % of total number of requests received by 30 June 2024.	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Documents uploaded on the Municipal website by 30 June 2024.	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
RECORDS AND ARCHIVES									
Records storage inspections conducted by registry by 30 June 2024.	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
COMMUNICATIONS									
Newsletters developed by 30 June 2024	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
KPA: Local Economic Development									
BUSINESS LICENSES (COMMERCIAL AND INDUSTRIAL)									
Businesses inspected conducted for compliance by 30 June 2024.	number	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
SMMEs									
SMMEs trainings/session held by 30 June 2024.	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
TOURISM									
Tourism awareness campaigns conducted by 30 June 2024.	number	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00

KPA: Good Governance and Public Participation									
SPECIAL PROJECTS									
Mayor's special projects held by 30 June 2024.	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
WARD COMMITTEES									
Meetings held per ward committee by 30 June 2024.	number	56.00	56.00	56.00	56.00	56.00	56.00	56.00	56.00
KPA: Basic Service Delivery and Infrastructure Development									
ELECTRICITY									
Households provided with electricity connections by 30 June 2024.	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2024.	Number	1000.00	1200.00	1300.00	1500.00	1600.00	1700.00	1700.00	1700.00
WATER MANAGEMENT									
Households provided with New water yard connection by the municipality by 30 June 2024	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
WASTE WATER MANAGEMENT									
Installation of 400 lined double pit in vergenoeg (Sanitation	Number	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00
WASTE MANAGEMENT									
Households provided with door-to-door waste collection by 30 June 2024	Number	18400.00	18400.00	18400.00	18400.00	18400.00	18400.00	18400.00	18400.00
ROADS									
Upgrading of gravel internal roads to paved for Magojaneng & Batlharos funded MIG at 30 June 2024	Number	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00
LIBRARY									
Membership & circulation of library materials by 30 June 2024	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
DISASTER MANAGEMENT									
Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2024.	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
SECURITY SERVICES									
Number of security reports submitted by 30 June 2024	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
BUILDING PLAN AND ADMINISTRATION									
Building plans assessed within 30 days 30 June 2024 (Quarterly Reports)	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Building completion certificates issued within 30 days by 30 June 2024.(Quarterly Reports)	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
CEMETRIES									
Maintaining of cemeteries on monthly basis by 30 June 2023 (Quarterly Reports)	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

KPA: Financial Viability and Accountability									
FREE BASIC SERVICES									
Number of indigents registered by 30 June 2024	Number	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00
BUDGETING									
2023/2024. Adjusted budget submitted to Council for approval by 28 February 2024	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2024/2025 draft budget tabled to council by 31 March 2024.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2024/25 budget tabled to council for approval by the 31 May 2024.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Performance and budget reports submitted to council by 30 June 2024.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Annual Financial Statements submitted to the Auditor General by 31 August 20224	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DEBT COLLECTION									
Receipts from debtors expressed as a % of total revenue for the period from 1 July 2020 to 30 June 2024.	%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Supplementary valuations conducted by 30 June 2024.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

2.3.1. Performance indicators and benchmarks

i. Borrowing management

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

Increasing debt and declining collection rate could have a negative impact on the future borrowing of the municipality, in particular the municipality's ability to meet its borrowing obligations. Stringent measure must be put in place to curve the increasing debt.

ii. Liquidity

Current Ratio is a measure of the municipality's ability to pay short-term obligations with its short-term assets. The higher the ratio, the better the municipality's ability to adhere to its short-term obligations. National Treasury has set a current ratio minimum of 1.5 in circular 71. For the 2023/24 MTREF the ratio is expected to be 1.9

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Ga-Segonyana Municipality's liquidity ratio is at an average of 0.9

This includes consumer deposits and provisions which are not likely to be realized in the short term. Consideration should be given to exclude a vast portion of consumer deposits.

Revenue management

As part of the financial sustainability strategy, an aggressive revenue management and enhancement project has been embarked upon to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days.

iii. Creditors management

The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

iv. Other Indicators

- **Employee costs**
  The employee related costs represent 33% of the total expenditure budget.

- **Repairs & Maintenance**
  Repairs and Maintenance equate 6% of the total operating budget which is acceptable. The municipality strives to maintain its infrastructure assets to prolong useful live.

2.3.2. Free Basic Services: basic social services package for Indigent households

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

For indigent households, the threshold to qualify for free basic services is an income of less than R4,121 per household.

In terms of the municipality's indigent policy, registered households are entitled to 6kℓ free water and 50 kWh of electricity, are fully subsided for basic charge services. Further detail relating to the number of households receiving free basic services and cost thereof is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement).

2.4 Overview of Budget related policies

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

- **Indigent Policy (Appendix A)**

The objective of this policy is to ensure that the provision of basic services to the community in a sustainable manner within the financial and administrative capacity of the Council. Establish the framework for the identification and management of indigent households including an economic rehabilitation plan. The provision of procedures and guidelines for the subsidisation of basic charges to indigent households

- **Tariff Policy (Appendix B)**

  The Municipal Systems Act requires a Municipality to have a Tariff Policy on the levying of fees for Municipal services provided by the municipality itself or by way of service delivery agreement, and which complies with the provisions of that Act, the Municipal Finance Management Act and other applicable legislation.

- **Credit control and Debt Collection Policy (Appendix C)**

  The primary objective of this policy is to ensure that all monies due and payable to the municipality in respect of services are collected efficiently and promptly. As required in terms of section 97 of the Municipal Systems Act, the credit control and debt collection policy for the 2023/24 financial year has been reviewed and the policy is to be adopted with the current budget

- **Property Rates policy (Appendix D)**

  National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1.

- **Budget and Virement Policy (Appendix E)**

  The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the town's system of delegations.

- **Asset Management Policy (Appendix F)**

  The objective of this policy is to ensure that assets of the Municipality are properly managed and accounted for.

- **Supply Chain Policy (Appendix G)**

  This policy provides a framework for procuring goods or services, disposing goods no longer needed, selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies or selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

- **Funding and Reserve Policy (Appendix H)**
  The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent.

  The municipality, however, recognizes the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

  This policy aims to provide for such measure of protection by creating certain reserves.

- **Borrowing Policy (Appendix I)**
  This policy addresses all relevant principles and processes to be followed when obtaining short- and long-term Borrowing, to ensure sufficient management of Borrowing. The objectives of this policy are to ensure optimal performance with the lowest posible risk through managing the Borrowing, and to ensure accountability, responsibility and transparency throughout the process.

- **Cash Management and Investment Policy (Appendix J)**
  The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability and appropriate lines of responsibility in the process.

2.5 Budget Assumptions

The budget assumptions are made taking into account the historical trends, current economic indicators, the political directions, developmental and service delivery needs of the municipality, including those of the community. Interest rates, information, grants gazetted and the collection rate form the basis of the budget assumptions.

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (inflation and growth) and other external bodies such as the National Electricity Regulator of South Africa (NERSA.

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determines the ceiling of year-on-year

increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies

To fund its operational costs as well as make sustainable contribution to municipal infrastructure investment, the municipality relies on grants and subsidies made available by National Treasury for the execution of its capital plan. The funding strategy is reviewed annually to determine the most affordable level at which the municipality can operate optimally taking the fiscal overview, economic climate, National and Provincial influences, IDP and other legislative imperatives, internal governance and community consultation into account in its deliberations

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery, therefore various measures have been implemented to align IDPs as well as provincial and national strategies around priority spatial interventions

The following key assumptions underpinned the preparation of the medium-term budget:

MACROECONOMIC PERFORMANCE AND PROJECTIONS 2021-2026

Fiscal Year	2021/22 Actual	2022/23 Estimate	2023/24	2024/25 Forecast	2025/26
CPI Inflation	4.90%	6.90%	5.30%	4.90%	4.70%

2.6 OVERVIEW OF BUDGET FUNDING

This gives an indication of the Municipality's overall budget as well as sources of funding.

OPERATING REVENUE

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, sale of stands, licenses and permits etc).

2.7 OVERVIEW OF THE FUNDING COMPLIANCE

National Treasury requires the municipality to assess its financial sustainability against different measures that look at various aspects of financial health of the municipality.
Support Table SA10 below sets to evaluate the budget as its compliance to Sections 18 and 19 of the MFMA. The following measures are discussed below.

2.7.1 Cash/Cash equivalent position

If the municipality's forecast cash position is negative, for any year of the Medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA, which deals with the repayment of short-term debt at the end of the financial year The Municipality forecast a positive cash position as per the budgeted cash flow statement for 2023/24 MTREF.

2.8 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES

The following grants allocated to the municipality in terms of the 2023/24 Division of Revenue Act have been included in the medium term budget:

Description R thousand	2023/24 Medium Term Revenue & Expenditure Framework		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:			
Operating Transfers and Grants			
National Government:	**241 649**	**248 464**	**257 938**
Local Government Equitable Share	234 438	245 364	254 700
Finance Management	3 100	3 100	3 238
EPWP Incentive	1 111	–	–
Municipal Infrastructure Grant (MIG)	3 000	–	–
Provincial Government:	**1 252**	**1 308**	**–**
Sport and Recreation	1 252	1 308	–
Total Operating Transfers and Grants	**242 901**	**249 772**	**257 938**
Capital Transfers and Grants			
National Government:	**165 674**	**149 342**	**145 260**
Municipal Infrastructure Grant (MIG)	60 399	66 231	69 183
Neighbourhood Development Partnersh	20 000	15 000	10 000
Water Services Infrastructure Grant	42 250	44 111	46 077
Integrated National Electrification Progra	43 025	19 000	20 000
Energy Efficiency and Demand Manag	–	5 000	–
TOTAL RECEIPTS OF TRANSFERS & G	**408 575**	**399 114**	**403 198**

2.9 COUNCILLORS AND EMPLOYEE 'S BENEFITS

The general staff is remunerated in terms of the Tuned Assessment of Skills and Knowledge (TASK) with entry level being T3 and the highest level being T16, being middle management of the organisation.

The Directors and the Municipal Manager, being the Senior Management of the organisation, are remunerated in terms of the Upper Limits Gazette as adopted by Council with the concurrence of the MEC of COGHSTA in the province

Councilors are remunerated based on the upper limits gazette for the remuneration of public office bearers.

2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from Budget and Treasury Office.

2.11 CAPITAL EXPENDITURE DETAILS

The **Capital Budget of R192 525million for 2023/24 is 22% more** when compared to the 2022/23 Adjustment Budget. The Capital Budget is largely driven by projects emanating from the IDP as identified by the community.

TableSA34a-c provides a detailed breakdown of capital projects for 2023/24 MTREF

2.12 Legislation Compliance Status

The promulgation of the Municipal Finance Management Act 56 of 2003) has without doubt, enhanced efficiency and control measures to local government in terms of budgeting monitoring and accounting of public funds.

The MFMA has created clear standards of operating for local government that complies or conforms to the International Standards of reporting. The municipality's reporting to Provincial Treasury has been substantially complied with.

- **In- year reporting and Mscoa Compliance**

  Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. The publication of the monthly budget statement (MBS) on the municipality's website has progressively improved. Submission of audited data strings has been complied with and the status 2021/22 audited AFS data strings is closed. The conversion to version 6.7 for 2023/24 has been successfully concluded, including the use of A-schedules aligned to version 6.7

- **Municipal Budget and Reporting Regulations**

  Budgeting in Gasegonyana LM is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

- **Annual Report**
  Annual report is compiled in terms of the MFMA and NT requirements.

- **SDBIP**
  The detail SDBIP document is at a final stage and will be finalized after approval of the 2023/24 budget, directly aligned and informed by the 2023/24 budget.

- **Internship programme**
  The Municipality has been participating since 2007 actively in the Municipal Financial Management Internship Programme. The programme started with two interns undergoing training in various divisions of the Financial Services Department.

  Municipality appointed 5 interns in August 2021. These interns are funded by National Treasury (NT) with a R100 000.00 per intern per annum

GA-SEGONYANA LOCAL MUNICIPALITY

2023/24

MUNICIPAL BUDGET CIRCULAR 123 AND 124

NATIONAL TREASURY

MFMA Circular No. 122

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2023/24 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA), and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury forecasts real economic growth of 1.9 per cent in 2022, compared with 2.1 per cent projected in the 2022 Budget Review, in response to global and domestic shocks. Growth is projected to average 1.6 per cent from 2023 to 2025. Implementing structural reforms, especially in the energy sector, remains crucial to improve the economy's productive capacity and competitiveness.

The recovery in economic activity that began in 2021 was driven by a strong rebound in global economic activity, high commodity prices and easing COVID-19 restrictions. The scarring impact of the pandemic on employment and investment decisions will likely weigh on the recovery over the medium term. Investment remains well below pre-pandemic levels.

The economy grew by 1.4 per cent in the first half of 2022 compared with the first half of 2021. Real GDP grew more than expected in the first quarter of 2022, with output returning to pre-pandemic levels. However, a deteriorating global environment, flooding in KwaZulu-Natal and the Eastern Cape, industrial action in the electricity and mining sectors, and prolonged and intense power cuts resulted in a broad-based contraction across most sectors during the second quarter. The third quarter was marked by frequent and prolonged power cuts, which significantly disrupted economic activity.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	5.2%	6.8%	4.7%	4.6%	4.6%

Source: Medium Term Budget Policy Statement 2022.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2023/24 budget process

2.1 Local government conditional grants allocations

Over the 2023 MTEF period, conditional grant allocations to municipalities will grow below inflation. This is due to a higher 2022/23 baseline (R3.8 billion) added to local government conditional grants in the 2022 Division of Revenue Amendment Act. Over the next three years, total local government resources, including the equitable share and indirect conditional grants increase at an annual average rate of 6 per cent.

The local government equitable share increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.6 per cent over the 2023 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2023 MTEF period.

The annual Division of Revenue Bill will be published in February 2023 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2022 Division of Revenue Act to compile their 2023/24 MTREF. In terms of the outer year allocations (2025/26 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act for 2022/23. The DoRA is available at:
http://www.treasury.gov.za/documents/national%20budget/2022/default.aspx

2.2 Re-enforcing the 2023 Division of Revenue Bill, (DoRB) to facilitate improved intergovernmental relations

Towards enforcing a system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, the National Treasury would like to remind municipalities of Section 31 of DoRA that articulates the facilitation of personal liability for unnecessary litigation. Going forward, a municipality may therefore only institute litigation against any organ of state, state-owned enterprise, public-and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by NERSA).

The 2023 DoRB will facilitate the personal liability of and refund of any expenditure related to such litigation to the national revenue fund (NRF) by any person responsible for the institution of litigation by a municipality without having exhausted all the available dispute resolution mechanisms. This will be done through the equitable share off-setting processes. Municipalities, parallel to instituting any litigation against any organ of state, must report such litigation to the Auditor-General, the National Treasury and to the relevant provincial treasury. The report must provide the details of all the dispute resolution processes that were attempted, supported by information explaining the failure of these attempts.

Division of Revenue Amendment Bill, 2022 (DoRAB)

Disaster response funding

Conversion of disaster response grants – To allow for adequate response to the April 2022 floods, funding was shifted between the disaster relief grants in August 2022. R145 million

was shifted from the Provincial Disaster Response Grant to the Municipal Disaster Response Grant and R120 million was shifted from the Municipal Emergency Housing Grant to the Provincial Emergency Housing Grant.

Additional funding for disaster response grants – In response to disasters that have occurred, most of the disaster funding for 2022/23 had been depleted by the time of the tabling of the DoRAB. To enable for response should a disaster(s) occur in the remaining months of the current financial year, R248 million is added to the Municipal Disaster Response Grant to enable immediate response by municipalities.

Additional funding for disaster reconstruction and rehabilitation[1] – For the reconstruction and rehabilitation of municipal infrastructure damaged by flash floods in the Western Cape (Overberg District Municipality, Cape Winelands District Municipality and Garden Route District Municipality) in December 2021 and the April 2022 floods in the Eastern Cape (Winnie Madikizela-Mandela Local Municipality) and KwaZulu-Natal (eThekwini Metropolitan Municipality, uMhlathuze Local Municipality, uThukela District Municipality, uMgungundlovu District Municipality and iLembe District Municipality), R3.3 billion is added to the Municipal Disaster Recovery Grant.

Purchasing of land for relocation of flood victims – R92 million is added to the Informal Settlements Upgrading Partnership Grant: Municipalities for eThekwini Metropolitan Municipality for the purchase of land identified for the relocation of displaced flood victims.

Changes to local government allocations

Roll-over of funds in the Integrated National Electrification Programme (municipal) Grant – R1 million is rolled over in the Integrated National Electrification Programme (municipal) Grant to fund 50 electrification connections in Swellendam in Dikgatlong Local Municipality.

Roll-over of funds in the indirect Regional Bulk Infrastructure Grant – R15 million is rolled over in the indirect Regional Bulk Infrastructure Grant to fund operational payments for the Vaal River pollution remediation project in Emfuleni Local Municipality.

Reprioritisation in the Neighbourhood Development Partnership Grant – R100 million of the Neighbourhood Development Partnership Grant is shifted from Schedule 5, Part B (direct) to Schedule 6, Part B (indirect) to fund project preparation, planning and implementation for municipalities that are having administrative and financial challenges that are affecting project implementation. These funds will be used for projects they were allocated for in the direct component. Affected municipalities are Mogale City Local Municipality, KwaDukuza Local Municipality and Emfuleni Local Municipality.

Changes to gazetted frameworks and allocations

Municipal Disaster Response Grant – The grant framework for the Municipal Disaster Response Grant is amended to allow for spending to respond to the disasters that occurred in December 2021 and April 2022.

Informal Settlements Upgrading Partnership Grant: Municipalities – The grant framework for the Informal Settlements Upgrading Partnership Grant is amended to ring-fence funds for

[1] There was an oversight in the allocations to Western Cape and KwaZulu-Natal, wherein the allocations or parts thereof allocated to the district municipalities in the DoRAB ought to have been allocated to the respective local municipalities in these districts. This is explained in detail in the section "*Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities*" below.

the purchase of identified land for the relocation of flood victims who were previously residing in informal settlements that were washed away by April 2022 floods in eThekwini Metropolitan Municipality.

Municipal annexures – Changes to previously gazetted municipal allocations include a change of the name of a municipality. The name of Engcobo Local Municipality in the Eastern Cape is updated to Dr A.B. Xuma Local Municipality as per the Gazette published in terms of section 12 of the Local Government: Municipal Structures Act, on 30 May 2022.

Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities

The National Disaster Management Centre (NDMC) has requested changes to the in-year allocations for the Municipal Disaster Recovery Grant in the DoRAB tabled in Parliament. Part of the funding allocated to uThukela and iLembe district municipalities in KwaZulu Natal (page 36 of the DoRAB), should have been allocated to Alfred Duma and KwaDukuza local municipalities, respectively. The allocations made to the Cape Winelands, Overberg, and Garden Route district municipalities in the Western Cape (page 39 of the DoRAB), should have been made to Breede Valley; Theewaterskloof and Swellendam; and Oudtshoorn and George local municipalities, respectively. These corrections also affect the ring-fencing in the grant framework (page 28 of the DoRAB).

Parliament has approved that the National Treasury correct the allocations and effect the required changes to the MDRG framework, as part of section 15(1) of the 2022 DoRA to ensure that MDRG allocations are correctly allocated to the municipalities assigned for the functions.

3. Pension fund defaults

There has been a growing trend where municipalities are deducting pension from the employees but are not paying it over to their pension fund. This in our view is inconsistent with the intent and spirit of the MFMA and constitute an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and potentially also a criminal offence in terms of section 173 of the MFMA read with other applicable legislation. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also consider laying criminal charges against the accounting officer and other responsible officials that has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that "the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments". Municipal Councils should also consider further measures and actions in terms of the Pension Funds Administration Act, as may be applicable.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Release of Version 6.7 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.7 is released with this circular.

Version 6.7 of the chart will be effective from 2023/24 and must be used to compile the 2023/24 MTREF and will be available from 20 December on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

Kindly note that, in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply for categories other than the categories in 8(2)(a) to (i). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and
- Residential sectional title garages for Drakenstein Municipality.

These categories were only approved for use by municipalities indicated above. System vendors must therefore block the use of these categories for all other municipalities. The Project Summary Document (PSD) on the National Treasury webpage will be aligned to the chart changes in version 6.7 where applicable. The PSD is also available on the above link.

For the National Treasury to consider a new chart change in version 6.8 of the chart, the issue must be logged with all relevant background and details on the *m*SCOA FAQ portal by 31 August 2023. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link. https://lg.treasury.gov.za/ibi_apps/signin

4.2 Amendments to the regulated A1 schedules

The following tables of the A1 Schedule that was regulated in terms of the Municipal Budget and Reporting Regulations (MBRR), have been aligned to the *m*SCOA and Generally Recognised Accounting Standards (GRAP):

- A4: Statement of Financial Performance; and
- A6: Statement of Financial Position

In addition, tables A8 and A10 have been linked to the *m*SCOA data strings and will be included in the 2023/24 budget reports available on the GoMuni portal from 01 July 2023.

The amended and protected version of the A1 schedule will be available from 20 December on the link below:
http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

System vendors and municipalities that are managing their own in-house systems must programme the amended schedules on their financial systems. Input fields for supporting tables that are not part of the non-financial data string must be created to ensure that a complete A schedule is generated from the core municipal financial system.

The *m*SCOA Regulations require that municipalities budget, transact and report on legislated *m*SCOA segments and directly on the core financial system and submit the required data strings directly from this system to the GoMuni Upload portal. To ensure that the data strings submitted are credible, municipalities must:

- Lock the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the GoMuni Upload portal;
- Close the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the GoMuni Upload portal; and
- Generate the regulated MBRR Schedules (A, B and C) directly from the core municipal financial system.

The preparation of budgets on excel spreadsheets that is captured in the system at a later stage and manual correction of data strings by municipal officials or system providers are not allowed in terms of the *m*SCOA Regulations. Where a municipality makes use of a stand-alone 3rd party sub-system or a system provider has entered into an agreement or consortium for the provision of certain functionality with a 3rd party sub-system provider, such a 3rd party sub-system should host the relevant part of the *m*SCOA chart to seamlessly integrate with the core financial system without manual intervention.

4.3 Credibility of *m*SCOA data strings

The credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2023/24 municipal financial year.

Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Municipalities are reminded that incorrect or incomplete data string submissions is considered as non-submission.

The credibility of the *m*SCOA data strings remains a concern in the following areas:

The inclusion of opening balances in data strings

Municipalities and system vendors must ensure that opening balances are included in the budget and in-year data strings. The opening balances at year end (month 12 – M12) of the previous financial year must be rolled over to the first month (M01) and updated with pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year in the *applicable open period*. In other words, if the audit is completed on 31 October, then the changes in the opening balances must be reflected in the in-year submission for November 2022 (M05 submission). If opening balances and changes thereto are not included in the budget and in-year data strings, the C schedules will not populate correctly. This means that the movement of the balance sheet items will not have a starting point and the Statement of Financial Position (balance sheet) will be incorrect.

Accounting for Water Inventory

As per the guidance in MFMA Budget Circular No.115 (dated 04 March 2022), municipalities must budget and account for bulk water purchases as **inventory** under current assets in the Statement of Financial Position as per GRAP 12 (paragraph. 07).

In terms of GRAP 12:

Inventories are assets:

a. *In the form of materials or supplies to be consumed in the production process;*
b. *In the form of materials or supplies to be consumed or distributed in the rendering of services; and*
c. *Held for sale or distribution in the ordinary course of operations, or*
d. *In the process of production for sale or distribution.*

Inventory acquired through non-exchange transactions should be recorded at its fair value as at the date it is acquired. The cost of inventory, except for non-purified water, will be determined or recognised in accordance with paragraph 25 and 26, which is the primary and secondary costs in getting the water either to the treatment works or to the users of the water.

It is important to note that water cannot be issued if it was not purchased or brought into the inventory through system input transactions. Therefore, the total input volume of water related to water purified and water from natural sources should include both primary and secondary cost components. The allocation of secondary cost to the input volume of water will necessitate the utilisation of the Costing Segment in the *m*SCOA. This is crucial in determining cost reflective tariffs for water.

The fair value of water from natural resources such as boreholes, springs and fountains may be determined by the primary and secondary cost components. Secondary costs include:

- Labour
- Extraction cost
- Distribution cost
- Chemicals/ Treatment
- Maintenance
- Infrastructure
- Depreciation charges

The municipality must account for water from natural resources as follows:

Debit: System Input Volume: Natural Resources
Credit: Gains and Losses: Water at fair value

Water inventory must be budgeted to be acquired and recorded in the Current Assets: Inventory: Water as indicated below. The movement accounts in the *m*SCOA structure makes provision for the different methods of acquiring and the consumption/ issuing of Water inventory.

Current assets:

- Inventory: Water Opening balance: Non-Funding Transactions
- Inventory: Water: System Input volume: Bulk Purchases: Water Treatment/Natural Resources
- Water Authorised Consumption:
  a) Billed Unmetered Consumption
  b) Un-Billed Authorised Consumption
  c) Billed Metered Consumption
- Inventory: Water Losses (Apparent and Real Losses)

Water that is issued to Consumers must be issued from the inventory and expensed in the **Expenditure:** Inventory: Consumed -Water.

Water losses will reduce the Water inventory in current assets and the corresponding amounts should be captured in **Gains and Losses:** Inventory: Water: Fair value

It is important to note that the change in accounting for water through the inventory purchased process and the change of using a methodology to report the balance of water as at year-end may impact on the Annual Financial Statements (AFS). Municipalities must ensure that they update their accounting policy, document this process, and provide comparative figures when assessing and reporting their water balance to ensure that the GRAP guidelines of changes in reporting and materiality is applied correctly.

The Local Government Municipal Property Rates (MPRA) Amendment Act, 2014

Municipalities are reminded that section 8 of the MPRA on the determination of categories of rateable properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act").

Municipalities were required to implement the new property categorisation framework by not later than 01 July 2021. The *m*SCOA chart Version 6.7 will only make provision for the new framework. The old framework has been retired and municipalities must prepare their 2023/24 MTREF Budgets accordingly.

Fixed Asset Register

Municipal financials systems must comply with the minimum business processes and system requirements on fixed asset registers as articulated for the asset management module in MFMA Circular No 80. The asset management module should be embedded in the core financial system or seamlessly integrate from a third-party sub-system to the core financial system. This will enable the regular and seamless updating of the fixed asset register. The register must contain the following information as a minimum requirement:

- Description of the asset
- Date of acquisition or brought into use
- Purchase cost
- Location of the asset
- Function responsible for the asset
- Current value
- Depreciation and method utilised
- Remaining life of the asset
- Maintenance information
- Insurance Coverage

Municipalities will be required to upload their updated fixed asset register in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Recording of Schedule 6B Grants in *m*SCOA

Grants allocated in terms of Schedule 6B of DoRA should be recorded in terms of *m*SCOA as an allocation-in-kind. This means that the municipality will only record the transaction once they received a completed asset.

Importantly, a Schedule 6B grant may not be transferred to the end-user of the asset to construct the asset as this is in contravention with the conditional grant framework. If a transferring officer of a Schedule 6B grant consider the municipality capable of constructing its own asset, the grant should be re-gazetted and reclassified as a Schedule 5B grant. The grant will then be transferred directly to the municipality to construct the asset and the receipt and expenditure of the grant must be in accordance with GRAP 17. An adjustments budget in terms of Section 28(2)(b) of the MFMA and Regulation 23(3) of the MBRR must be adopted to include the grant funding and project in the MTREF budget.

In the case where a municipality is constructing an asset for a national department but will not be the end-user of the asset being constructed, the accounting must be done in terms of GRAP 11. There will be VAT implications as the municipality will be a contractor and act as an agent. It is important to ensure that the contract between the municipality and the department outlines the responsibilities of all parties.

Municipalities must ensure that they are making provision for VAT in accordance with the VAT Act, 1991 (Act No. 89 of 1991) and the VAT 419 guide issued by SARS. The National Treasury issued *m*SCOA Circular No.12 (dated 01 October 2021) that provides guidance on the recording of VAT in the *m*SCOA.

Impact of Balance Sheet Budgeting and Movement Accounting on Cash Flow Tables

From the analysis of the *m*SCOA data strings it is evident that the cash flow tables (A7, B7 and C7) are still not populating correctly or completely. This can be contributed to the fact that a number of municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7 and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020).

4.4 Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for *m*SCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the *m*SCOA requirements, a *m*SCOA Road Map must be in place to drive and fast track the *m*SCOA implementation in the municipality. The *m*SCOA Steering Committee, chaired by the Accounting Officer or his/ her delegate, must use the *m*SCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is updated and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated *m*SCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant.

Guidance on the content of the *m*SCOA Road Map was provided in MFMA Budget Circular No. 115 (dated 04 March 2022).

4.5 *m*SCOA Training Initiatives

Training to municipalities and municipal system vendors

The National Treasury, in conjunction with CIGFARO, will conduct monthly training sessions aimed at municipalities, municipal system vendors and other relevant role-players. The training will focus on technical aspects of budgeting, transacting and reporting in the *m*SCOA and is aimed at improving the quality of *m*SCOA data strings. The draft programme is attached as **Annexure A.**

***m*SCOA eLearning Course**

The National School of Government is hosting the *m*SCOA eLearning Course that was developed by the National Treasury. The *m*SCOA eLearning Course provides government officials with the basic knowledge on the reform and how to record transactions using the *m*SCOA.

Government institutions can enrol their employees for this course by sending a request for training to the NSG at contactcentre@thensg.gov.za. If your institution has not attended any training with the NSG previously, then you will also be required to register on the NSG database. The *m*SCOA eLearning Course will be offered as no cost until 31 March 2023. Thereafter, delegates will have to pay to attend the course.

Any queries in this regard must be directed to the NSG at contactcentre@thensg.gov.za or tel number: 086 100 8326.

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the roll and not on the billing system and records on the billing system and not on the roll. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that "debtors" can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the roll system and on the rates billing system. This property identifier must be unique, without duplicates, and remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title property defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI, and apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with s23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with s8(1) of the MPRA in terms of the billing methodology that needs to be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process.

The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates or whether the municipality is overstating its revenue budget.

A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day. A detailed action plan must accompany the reconciliation where variances are noted.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. If the municipality experience any challenge uploading the information, a request for an alternative arrangement may be emailed to linda.kruger@treasury.gov.za.

No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the

Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste water.

5.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, encouraged municipalities to utilise the tool. **With effect, the 2023/24 MTREF, all municipalities (except** *metropolitan cities and district municipalities that do not provide any services*) **as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (*m*SCOA): costing component. Considering, *m*SCOA implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08.

5.3 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least –

- *The socio-economic profile undertaken for the municipality* available on the National Treasury GoMuni portal – municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- *The most recent average monthly household income in the municipality* as per Statistics South Africa (Stats SA) available on Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za);
- *The average property value in the municipality* per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- *The number of indigent households in the municipality,* including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- *The economic drivers and activities specific to the municipal area*[2]*; etc.*

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median.

It is also important when setting particularly water and electricity tariffs that municipalities consider setting two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factor this in its tariff application to NERSA, illustrating the cashflow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to ***justify all increases in excess of the*** **projected inflation target for 2023/24** in their budget narratives and pay careful attention to

[2] The spatialised tax data is now available through National Treasury for all municipalities that provides an up to date information on economic activity within a municipal boundary.

tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

5.4 Bulk Account Payments and Concessions

During 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.
During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also urged to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only**.

5.5 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 06 December 2022) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens.

The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of inter alia auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and

- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and/ or
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

5.6 Completeness and credibility of revenue related information in the Budget

The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2023/24 MTREF.

5.7 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2022/23, bulk electricity costs increased moderately at 9.61 per cent, compared to 17.8 per cent in the 2021/22 municipal financial year. Due to Eskom's funding needs, they are seeking higher tariff increases and have applied to NERSA for a 32 per cent hike from 1 April 2023/24. NERSA will make a final decision on the tariff application by 24 December.

In addition, a High Court hearing is still pending on the Multi-Year Price Determination (MYPD 5) application. The urgent High Court review requires NERSA to urgently process the Eskom revenue application for at least one year, as required by law. The timeframes for the review allow for a decision to be made in time for implementation by 1 April 2023.

5.8 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the Update is to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);

- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;

- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA) and

- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also encouraged. The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx.

5.9 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

5.10 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses:

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should improve on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice will be deemed irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor

7. Funding choices and management issues

Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 and 2024. The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

7.2 Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

8. Transfers to municipalities

8.1 Criteria for the release of the Equitable Share

Section 216(2) of the Constitution of South Africa requires that the National Treasury must enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

The criteria for the release of the Equitable Share Instalments for the 2023/24 municipal financial year are as follows:

- The 2023/24 adopted budget must be funded and adopted by Council as per the legal framework, as required in terms of section 18 of the MFMA and consistent with the Budget Council and Budget Forum resolutions;
    a. The adopted budget must include budget allocations for bulk suppliers current account payments;
    b. Should the adopted budget still be unfunded, then a credible funding plan will be required to show how the municipality intends moving progressively out of this position into a funded state, if this plan has been adopted in the past, then a progress report must be submitted on the framework previously shared to guide municipalities which is aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS);

c. Those municipalities that adopted an unfunded budget must work with their respective Provincial Treasuries to rectify this position in the lead up to the main adjustments budget process in February 2023; and
d. A council resolution showing commitment to address the unfunded position must be submitted by these municipalities to the National Treasury by 01 July 2023.

- Credible *m*SCOA data strings and source documents for the 2023/24 MTREF and 2022/23 audits must be generated directly from the core municipal financial system and successfully uploaded to the Local Government GoMuni Portal. Source documents must be submitted in PDF and no excel based spreadsheet/ templates will be accepted;
- The report submitted by bulk suppliers in terms of section 41 of the MFMA must indicate that the current account has been paid timeously in terms of section 65(2)(e) of the MFMA. In addition, where the municipality has a repayment plan with Eskom and/ or the water boards, proof that the current accounts have been paid and a copy of the agreed upon payment plan (or evidence of negotiations underway with creditors) must be submitted to the National and provincial treasuries;
- Municipalities must provide evidence that SARS, pension and other staff benefits deducted from municipal officials have been paid over the appropriate Funds and/ or institutions;
- The information requested in MFMA Circulars No. 93, 98 and 107 on the reconciliation of the valuation roll have been submitted to the National Treasury as per the required timeframes;
- The Competency Regulations reporting requirements have been complied with;
- Provide a copy of the Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure register, the latest copy of the Municipal Public Accounts Committee (MPAC) recommendations, Council Resolution on UIFW as well as a copy of the council approved UIFW Reduction Strategy/ Plan, proof of establishment of the Disciplinary Board (or evidence of progress towards their establishment) including evidentiary evidence demonstrating functionality of the Disciplinary Board and updated audit action plan (where the audit has been completed);
- Those municipalities that received an adverse or disclaimed opinions for the 2020/21 financial year will not receive their funding allocation unless there is a council resolution committing to address these opinions with an implementable plan. The resolution must be signed by each member of the Council and submitted to National Treasury by 1 October 2023;
- The Municipal Financial Recovery Service progress reporting framework for financial recovery plans must be complied with by municipalities under intervention in terms of S139 of the Constitution;
- Additionally, those municipalities that have outstanding audits for both the 2020/21 and 2021/22 financial years as well as municipalities with outstanding 2021/22 audit opinions that also received an adverse or disclaimer opinion in 2020/21, will also not receive their allocation; and
- Any other outstanding documents as per the legal framework have been submitted including the AFS submission (municipality only and consolidated AFS).

Failure to comply with the above criteria will result in National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

9. The Municipal Budget and Reporting Regulations

9.1 Schedule A – version to be used for the 2023/24 MTREF

National Treasury has released Version 6.7 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.7 of the *m*SCOA classification framework and must be used when compiling the 2023/24 MTREF budget.

All municipalities must prepare their 2023/24 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on the A1 schedule version 6.7 is not allowed** in terms of the *m*SCOA Regulations.

National Treasury has protected the A1 schedule version 6.7 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *m*SCOA chart version 6.7. The revised MBRR Schedules for the 2023/24 MTREF and its linkages to the financial and non-financial data string are available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

9.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Ophulusa.Tshidino@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Abigail Maila	012-395 6737	Abigail.Maila@Treasury.gov.za
City of Tshwane and City of Johannesburg Ekurhuleni	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Lesego Leqasa		Lesego.Leqasa@treasury.gov.za

Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	Mandla.Gilimani@treasury.gov.za Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	WillemCordes.Voigt@treasury.gov.za Enock.Ndlovu@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Sephiri Tlhomeli	012-406 9064	lgdataqueries@treasury.gov.za

National and provincial treasuries will analyse the credibility of the data string submissions.

9.3 Assessing the 2023/24 MTREF budget

National and provincial treasuries will assess the 2023/24 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

Municipalities should note that the MFMA legislated timeframes for submission of the tabled and adopted budgets are outer timeframes. In this context, different to previous MTREF's, going forward, if the municipality's budget is unfunded, council in terms of MFMA section 74 is requested to table and/ or adopt a budget funding plan together with the budget at the same time.

The Treasuries' **assessment period** of municipal budgets will be from **01 April to 30 June 2023 for both the tabled and adopted budgets. However,** (in a context of some municipalities persisting with unfunded budgeting practices)**, if the municipality tabled and/ or adopted an unfunded budget in the 2022/23 MTREF**, the municipality must adjust its schedule of key budget deadlines to facilitate an earlier Treasuries' assessment thereof between 1 April to 15 May 2023 for both tabled and adopted budgets. In this period the national and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that needs to be made must be done before the start of the municipal financial year on 30 June 2023.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked immediately on the financial system at the start of the new municipal financial year on 1 July. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget together with a funding plan that lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council, and the changes to the***

budget must be effected in the mid-year adjustments budget to ensure compliance with Section 18 of the MFMA.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D Schedule in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

10. Submitting budget documentation and A1 schedules for 2023/24 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Monday, 03 April 2023**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *m*SCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats ***immediately*** after approval by the municipal council. Therefore, if the annual budget is tabled to council **on 31 May 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 June 2023.**

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in PDF format to the GoMuni Upload portal.

10.1 Expected submissions for 2023/24 MTREF

The following information should be submitted for the 2023/24 MTREF:

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed *m*SCOA data string in the format published with Version 6.7 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities;
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July;
- The National or Provincial treasury input to the tabled budget must be included as an Annexure to the adopted budget together with the municipality's explanation of how such was addressed in the adopted budget. If not, the explanation should provide reasons; and
- The bulk water-and electricity invoices for the 3 months immediately preceding respectively the tabled and adopted budgets, must be included as an annexure to the tabled and adopted budgets as part of supporting the municipalities provision for and calculations of payments to bulk suppliers over the 2023/24 MTREF.

10.2 Portals for the submission of information

Municipalities must ensure that the documents are submitted to the correct portals/ mailboxes. These portals/ mailboxes are:

https://lg.treasury.gov.za/ibi_apps/signin (GoMuni Upload Portal) – All documents required in terms of legislation, including:

- *m*SCOA Data Strings by approved registered users;
- Budget-related and in-year documents and schedules (A, B and C) by approved registered users; and
- Reconciliation of the valuation roll to the financial system (as per MFMA Circular No. 93).

Budget related documents and schedules must be uploaded by approved registered users using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. The GoMuni Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za, but requires all documents to:

- Be in PDF format only; and
- Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.

Municipalities may ***only*** send electronic versions of the above documents to lgdocuments@treasury.gov.za when experiencing problems with the GoMuni Upload Portal.

lgdataqueries@treasury.gov.za – Database related and submission queries and the grant rollover templates.

lgdocuments@treasury.gov.za – Any additional information required by National Treasury that is not listed under the GoMuni Upload portal such as the documents meeting the criteria to release Equitable Share and the contact list information.

FMCMM and Audit Action plans – using the web-enabled systems and as articulated in MFMA Circulars No. 113 and 114.

Please do not submit the same document to ALL the platforms listed above as it means that our Database Team must register the same documents three times which slows down the process. ***Any document/ queries that are submitted to the incorrect portal/ mailbox will be deleted and not processed.***

10.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

10.4 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
09 December 2022

Annexure A

Virtual *m*SCOA Training Programme 2023

Month	TOPIC
Jan	**Getting a green submission** • Overview of *m*SCOA chart structure • Submission deadlines • Uploading to the GoMuni Upload portal • Correction of validation errors • Using GoMuni to verify receipt and credibility of submission

Feb	**Preparing the Budget in mSCOA (1)**
	• Preparing the project file (PROR)
	• Projects Typical Workstreams
	• Budgeting for disaster/special projects
	• Infrastructure Management and asset life cycle
	• The funding matrix
	  o Allocation of correct funding sources and alignment to the correct segments
	  o Funding capital expenditure

March	**Preparing the Budget in *m*SCOA (2)** • Opening balances & Balance sheet budgeting • Budgeting for cash flow • Budgeting for conditional grants
April	**Common Errors in 2023/24 Tabled Budget Data Strings** *(to be corrected in adopted budget (ORGB submission)* • Water Inventory
May	**Common Budgeting Errors** • Operating Expenditure – Deprecation • Bad debts written off • Impairment loss for consumer debtors • Travel and Subsistence
June	**Last change to get the ORGB right** • Functional allocation • Use of Regional segment • Alignment of A1 schedules
July	**Common Transacting and Reporting Errors** • Opening balances • Populating the cash flow • Reporting on conditional grants • Transacting without budget
Aug	**Preparing the pre-audit AFS Data Strings (PAUD)**
Sept	**Common Transacting and Reporting Errors**
Oct	**Preparing the AFS Data Strings (AUDA)**
Nov	**Chart changes for version 6.8**
Dec	**Preparing for the Adjustment Budget**

NATIONAL TREASURY

MFMA Circular No. 123

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2023/24 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 122 that was issued on 09 December 2022. It aims to provide further guidance to municipalities with the preparation of their 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2023 Budget Review and the 2023 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%

Source: Budget Review 2023.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2023/24 budget process

2.1 Local government conditional and unconditional grants allocations

Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants. This takes the total direct allocation to R521.7 billion over the same period. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.

The *local government equitable share* and related allocations increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.5 per cent over the 2023 MTEF period.

The *local government equitable share* formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The 2023 Budget has ensured that sufficient provision has been made to ensure that all municipalities are fully subsidised to support indigent households. Following this, R1.35 billion has been left unallocated in the LGES formula for 2023/24 to serve as a precautionary measure should municipal electricity tariffs exceed the 20.7 per cent provided for in the formula (see section 5.7 on why this is above the 18.7 per cent approved by the Energy Regulator). If the actual increase in municipal bulk tariffs exceeds the provision made in the formula, it will be the first call on those unallocated funds. We will consider funding broader cost relief measures for municipalities if funds remain available after that.

The R6.2 billion in direct conditional grants is funded from the Budget Facility for Infrastructure (BFI) and is broken down as follows:

- **R2.2 billion** added to the Urban Settlements Development Grant to fund the implementation of projects in the eThekwini Metropolitan Municipality and the City of Johannesburg;
- **R461 million** added to the Public Transport Network Grant to align funding with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network project; and
- **R3.4 billion** added to the Regional Bulk Infrastructure Grant to fund 3 water projects in Sol Plaatje Local Municipality, Drakenstein Local Municipality and Nelson Mandela Bay Metropolitan Municipality.

Notable changes to the conditional grants system

Housing emergency grants
Changes to conditional grants in the 2023 Budget include the discontinuation of the conditional emergency housing grants for provinces and municipalities. The baselines of these two grants are shifted to the Department of Human Settlements. This will allow the department to respond quickly in the event of an emergency housing need.

Changes to the INEP conditional grant frameworks
As part of government's efforts to accelerate access to electricity thereby addressing the energy crisis, Eskom and municipal INEP grants will begin funding alternative energy technologies such as rooftop solar and energy-saving devices. Due process must be followed to access funding for these new technologies. As a result, both Eskom and municipalities will need to conform to the set requirements by submitting business plans by 31 October 2023. These business plans, will need to be approved by the Department of Mineral Resources and Energy (DMRE) before they can be implemented. Priority should be given to new connections, i.e., non-grid technology should be targeted at households that do not have access to electricity.

The annual Division of Revenue Bill was published on 22 February 2023. The Bill specifies the grant allocations and municipalities must reconcile their budgets to the numbers published therein in compiling their 2023/24 MTREF.

The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:
http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx

2.2 Re-enforcing improved intergovernmental relations in the 2023 Division of Revenue Bill, (DoRB)

In order to strengthen the system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, municipalities are reminded of Section 31(3) of DoRA that provides for the facilitation of personal liability for unnecessary litigation. As required by subsection (1)(a) of this clause, read together with section 41(3) of the Constitution, a municipality may only institute litigation against any organ of state, state-owned enterprise, public- and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by National Energy Regular of South Africa (NERSA)).

Section 31 is amended to include a clause that requires that where an organ of state decides to institute judicial proceedings against another organ of state, it must, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

2.3 Conditional grants usage

Conditional grant funds may only be used for the purposes, and subject to the conditions specified in the framework for each conditional grant. These conditions are binding in terms of sections 11 and 12 of the annual Division of Revenue Act. Any instruction by a municipal, provincial, or national official or politician that is inconsistent with the framework of a conditional grant is invalid. Municipalities are reminded that in terms of section 32 of DoRA, spending of a grant that is inconsistent with DoRA is considered irregular or unauthorised expenditure.

3. Pension and medical aid fund defaults

There has been a growing trend where municipalities are deducting pension and/ or medical aid contributions from officials but are not paying it over to their pension- and/ or medical aid fund. This is inconsistent with the intent and spirit of the MFMA and constitutes an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014 and also a financial offence in terms of section 173 of the MFMA read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also lay criminal charges against the accounting officer or any other responsible or delegated official who has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that "the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments". Municipal Councils should also consider further measures and actions in terms of the Pension Funds Act, as may be applicable.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Version 6.7 of the *m*SCOA Chart Go Live

Version 6.7 of the *m*SCOA chart will go live on 13 March 2023, whereafter tabled budget data strings can be uploaded on the GoMuni portal.

For new *m*SCOA chart changes to be considered for version 6.8 of the chart, a Frequently Asked Questions (FAQ) must be logged by 31 August 2023 on the *m*SCOA FAQ database on GoMuni. FAQ queries can be logged at:

https://lg.treasury.gov.za/ibi_apps/portal/mSCOA_FAQ

It is important that the issue logged is described clearly and that sufficient supporting evidence is provided to ensure that all aspects of the issue are considered. After investigating the query logged, the following actions will be taken:

- If the query does not require a chart change, the FAQ will be closed, and feedback will be provided to the logger.
- If the query warrants a chart change, it will be submitted for consideration and approval by the relevant committees within the National Treasury.

Chart changes are communicated in October of each year to allow sufficient time for municipalities and vendors to effect such changes. Chart changes are officially published in the MFMA Budget Circular in December of each year.

4.2 Additional requirements to change municipal financial systems

The cost and risk associated with procuring and implementing a new Enterprise Resource Planning (ERP) financial system necessitate careful consideration and extensive planning to ensure a smooth operational transition. Such a transition takes at least 18 months to conclude and does not come without challenges and disruptions in operations.

The National Treasury will regulate the minimum business processes and system specifications for *m*SCOA by the end of 2024/25. A new transversal tender for the provision of ERP financial systems that complies with these regulations will be put in place once the regulations have been issued. Municipalities should therefore exercise extreme caution when changing their financial systems at this stage to eliminate fruitless and wasteful expenditure by procuring financial systems that might not comply with the said regulations.

Municipalities are reminded to follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98 and *m*SCOA Circulars No 5 and 6 prior to procuring new financial systems to protect them from making incorrect decisions in this regard.

In addition, and **with immediate effect**, municipalities must inform the National and relevant Provincial Treasury of any intention to replace the financial system currently operating at the municipality prior to inviting proposals from system providers. This is a requirement in terms of section 74 of the MFMA. The submission should include:

- A comprehensive motivation with specific reasons for why it is deemed necessary to replace the existing financial system;
- A copy of the service level agreement with minutes of the meetings between the municipality and the current service provider (financial system vendor) during the previous twelve months;
- An assessment to determine which modules of the existing financial system are being utilised by the municipality. Reasons must be provided for modules not in operation. Details and reasons must be provided on the use of third-party systems to provide functionality required in terms of MFMA Circular No. 80;

- An assessment to detail the proficiency of municipal users to utilise the current financial system properly. Reasons must be provided if users are not proficient in the use of the system and the details must be provided on how the system is being operated and transactions are being captured on the system in such cases;
- The date on which the existing financial system was implemented, the procurement and implementation costs and the current operational costs thereof must be disclosed;
- The organisational structure, specifically for the IT department/ function, clearly indicating management capacity and responsibility for operating the financial system;
- A technical assessment should be submitted indicating how the existing ICT infrastructure, server and network comply with the requirements of the current financial system; and
- Copies of all IT strategies, policies and procedural documents including the IT disaster recovery plan must be made available.

The above submissions and all enquiries must be forwarded to lgdocuments@treasury.gov.za. A working committee comprising representatives from the National and Provincial Treasuries, the Office of the Auditor-General and other relevant stakeholders will assess the submissions and respond with its findings. These findings must be tabled in Council and a council resolution must be submitted to lgdocuments@treasury.gov.za within 14 working days after the Council meeting has taken place.

It must be emphasized that the combination of both credible data inputs and an effective financial system is fundamental to ensure the quality and timeliness of financial reporting. If the data input into the financial system is incorrect then any management information generated by the system will lack credibility and reliability for decision making. Furthermore, a municipality with poorly designed business processes will not resolve the problem by implementing a new financial system. Processes must firstly be redesigned with the necessary data validation rules if the municipality is to improve its data integrity. This foundation is integral to ensuring that software applications generate credible information and can be used effectively by municipalities.

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending. It is important to note that the municipal equitable share as a policy instrument is meant to subsidies services to the poorest of the poor and not to pay municipal creditors. This bad practice by municipalities will have to be addressed as a matter of urgency. Municipal creditors should be advised that municipalities cannot use funds allocated for basic service provision to pay creditors.

Municipalities must ensure that they render basic services, maintain their assets and a clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to strengthen awareness and participation and to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in increased employment.

Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the general valuation roll that are not on the billing system and records on the billing system and vice versa. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that "debtors" can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (General Valuation Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the general valuation roll system and on the rates billing system. This property identifier must be unique, without duplicates, and must remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title properties defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI and, apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This will identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with Section 23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with Section 8(1) of the MPRA in terms of the billing methodology that should to be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process.

The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates or whether the municipality is overstating its revenue budget.

A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. If the municipality experience any challenge uploading the information, a request for an alternative arrangement may be emailed to linda.kruger@treasury.gov.za.

Municipalities are reminded of the need to clearly communicate the GV appeals and objection process to residents to ensure that any disputes are timeously resolved.

Revenue Collection – No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste-water.

Municipalities should develop a Wheeling Framework to allow for the transmission of energy across their networks. These wheeling frameworks provide an opportunity for municipalities to generate revenue from their distribution networks. Provincial Treasuries or National Treasury can be approached for support to develop these frameworks.

5.2 Funding Depreciation

The information shared in Circular 115 regarding the funding of the depreciation refers. It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service, failing which the depreciation will not be cash backed on Table A7 and will remain a journal entry with no value as mentioned in MFMA Circular No. 115.

5.3 Tariff-setting – the impact of loadshedding

Loadshedding not only affects the electricity service but also some municipalities' ability to pump water, thereby negatively impacting the stability of water supplies and the related functioning of the wastewater reticulation network. The loadshedding crisis has been declared a state of disaster and will require tough budgeting choices for municipalities to make sure that basic municipal services are sustained. The regulations published in the Government Gazette No. 48152 on 27 February 2023 in terms of the Disaster Management Act, 2002 (Act 57 of 2002) require municipalities to "ensure continuous operation of water infrastructure and other specified essential infrastructure, including by installing alternative energy sources or other measures to provide an uninterrupted power supply." Municipalities are also required to "mobilise available resources" and "provide funds for this purpose, subject to affordability." As an immediate interim solution back-up electricity to pump water should be prioritised while being mindful of its affordability within the municipality's available funding sources and other critical priorities. The municipality need to adequately plan and prioritise funding in its 2023/24 MTREF for this purpose, including:

- When planning to pump water/ maintain the wastewater service by way of any alternative solution(s), it is important that the municipality properly plan and budget for the associated capital and operational costs to operate and maintain the solution(s) over the 2023/24 MTREF and longer-term;
- Any additional cost the municipality already incurred in this regard during the period of elevated loadshedding since December 2022 should be projected to continue in 2023/24 i.e. diesel to operate a generator;
- Although a state of emergency has been declared to deal with the continual loadshedding challenges in the country, it is likely that loadshedding will continue during the 2023/24 municipal financial year. It is proposed that municipalities factor in the impact of loadshedding on their electricity revenue projections, taking into account current experience in terms of loadshedding practices by Eskom;
- The additional costs of prolonged loadshedding should be considered;
- Municipalities are always asked to try to balance full cost recovery on services with affordability for their residents. In practice, this means that where the full increase in the cost of a service is not passed on to consumers, municipalities must offset the increased costs through savings identified elsewhere in their operations. Therefore, **reducing/ limiting overall expenditure** is a key part of budgeting for the response to loadshedding. The municipality should stick to its core mandate and functions and carefully review overall expenditure to manage the net effect. Measures should include aggressively cutting costs, frills, and vanity projects, dealing with bloated administrations and structures possibly duplicated across Municipal Manager and Mayoral offices, and applying for exemptions from the annual salary increases if these are not affordable;
- While municipalities are urged to maximise efficiency in their operations, tariff setting efforts should consider the need to make additional provision for repairs and maintenance associated with infrastructure breakdowns during loadshedding;
- **Reducing/ limiting overall expenditure –** the municipality should stick to its core mandate and functions – it is necessary to carefully look at the overall expenditure side to manage the net effect, including aggressively cutting costs, fancy, frills, vanity

projects, deal with bloated admin- and structures possibly duplicated across Municipal Manager and Mayoral offices, and apply for exemptions from the annual salary increases; and

- The cost should be considered and included when setting the tariffs of the service(s) to which it relates.

Municipalities should also budget for reduced bulk purchases and sales to municipal customers based on the same loadshedding assumptions cited above.

Municipalities should carefully monitor their Eskom accounts for any penalties that result from increased demand immediately after a period of loadshedding is ended. Eskom has indicated that they will reverse any penalties for exceeding notified maximum demand that results from the implementation of loadshedding. This should be factored into the tariff calculation to ensure that consumers are not overcharged.

Lastly, it is important to note that a municipality may only introduce a load-shedding levy or surcharge with the approval of the Minister of Finance and in terms of the legislated processes set-out in the MFMA and Municipal Fiscal Powers and Functions Act, 2007.

5.4 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, has encouraged municipalities to utilise the tool. **With effect, from the 2023/24 MTREF, all municipalities** (**except** *metropolitan cities and district municipalities that do not provide any services*) **as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (*m*SCOA): costing component. Considering, *m*SCOA implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08.

5.5 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least –

- *The socio-economic profile undertaken for the municipality* available on the National Treasury GoMuni portal – municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- *The most recent average monthly household income in the municipality* as per Statistics South Africa (Stats SA) available on Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za);
- *The average property value in the municipality* per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- *The number of indigent households in the municipality,* including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- *The economic drivers and activities specific to the municipal area*[1]*; etc.*

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally approximately 10 to 15 per cent the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median. Furthermore, municipalities contemplating to increase free basic electricity allocations as an indigent relief measure, should do so only after careful consideration of the long-term financial impact that such a decision might have.

It is also important when setting particularly water and electricity tariffs that municipalities are encouraged to set two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factors this in its tariff application to NERSA, illustrating the cash flow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

[1] The spatialised tax data is now available through National Treasury for all municipalities that provides an up to date information on economic activity within a municipal boundary.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to ***justify all increases in excess of the projected inflation target for 2023/24*** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detailed account of their revenue growth assumptions for the different service charges in the budget narrative.

Additional loadshedding considerations when calculating anticipated revenue collection rates include:

- Consumption patterns amongst pre-paid users who work more sparingly with electricity units. This can have a lagging effect on revenue estimations i.e. although units are paid for up front, it is not necessarily used in high-demand periods; and
- A decline in average consumption patterns for post-paid customers.

As part of its debtor management strategy municipalities should clearly communicate the impact of loadshedding on municipal tariff setting, including through education campaigns. Consumers will expect a decrease in their electricity bills as consumption drops due to loadshedding. Not understanding the impact of tariff structures (fixed and demand-driven components) can create distrust and reduce willingness to pay municipal accounts.

5.6 Municipal Debt Relief

An optimally designed debt solution for Eskom can leverage the structural reform of the electricity sector that is needed both on the Eskom side and the municipal side, however, the municipal debt owed to Eskom pose a material risk to any Eskom debt relief package. In parallel the challenge of defaulting municipalities cannot be separated from a consumer culture to not pay for services.

Municipal Debt Relief that is **conditional and application based**, has therefore been sanctioned. The relief is aimed to correct the underlying behaviour and operational practices in defaulting municipalities and Eskom while in parallel, progressively introducing a smart metering solution to change consumer behaviour by instilling a culture of payment for services consumed. The proposal consists of 4 elements:

i. **Eskom will write-off all debt municipalities owe** as on 31 March 2023 (excluding the March 2023 current account). This will be done over three national financial years and require as a critical qualification that municipalities monthly honour their current (monthly consumption) Eskom and water accounts going forward and maintain a minimum average quarterly collection, etc;
ii. Secondly, **new mechanisms are explored to resolve non-payment** – this to include a dispute ombud mechanism and re-assigning the license of persistent defaulters;
iii. Thirdly, Eskom will continue to **implement a regime of installation of pre-paid meters** in Eskom supplied areas to improve Eskom collection. Municipalities are additionally encouraged to adopt a similar operating regime; and
iv. Lastly, the National Treasury will continue to implement municipal revenue enhancement initiatives, including a transversal tender for a smart pre-paid meter solution to change to a forward looking culture of payment of the consolidated municipal bill.

More details on the application process and related conditions for municipalities will soon be outlined and published through a separate MFMA Circular.

5.7 Bulk Account Payments and Concessions

Since 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the

escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also urged to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only**.

5.8 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 04 March 2022) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens.

The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of inter alia auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and
- That, with immediate effect, you must inform and obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be

directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) at Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and/ or
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

5.9 Completeness and credibility of revenue related information in the Budget

The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2023/24 MTREF.

5.10 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In January 2023, NERSA approved tariff increases of 18.7 per cent in 2023/24 and 12.7 per cent increase in 2024/25. For purposes of calculating the free basic energy subsidy in the local government equitable share formula, the National Treasury has added 2 per cent to these increases. This is in anticipation of higher increases than those published in January, for municipalities, due to the difference in the financial years of Eskom customers and municipalities meaning that Eskom only has nine months to collect the allowable revenue from municipalities. R1.1 billion is added to the free basic energy subcomponent of the free basic services component of the local government equitable share formula to fund these higher tariff increases. To this end, the free basic electricity subsidy in the local government equitable share is calculated based on a 20.7 per cent tariff increase in 2023/24 and a 14.7 per cent increase in 2024/25. In the absence of an approved tariff increase in the outer year of the MTEF period, the formula assumes an increase of 17.7 per cent in 2025/26. This is the average of the estimated increases for the first two years of the MTEF period.

5.11 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the update was to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);

- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;

- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA); and

- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also encouraged. The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx.

5.12 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities are urged to develop wheeling and Small-Scale Embedded Generation (SSEG) frameworks to guide the

development of associated tariffs. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

5.13 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should track improvements on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice constitutes irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor.

7. Funding choices and management issues

Municipalities are under pressure to generate and collect revenue for service delivered. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Automate business services where possible to increase efficiencies and lower customer costs;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014.

7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 (5.4 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023) and 2024 (4.8 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023). The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

7.2 Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from councilor(s) concerned.

8. Conditional Grant Transfers to Municipalities

8.1 Criteria for the release of the Equitable Share

The equitable share release criteria for 2023/24 were set out in MFMA Circular No. 122. To assist with managing this process, a guiding checklist has been developed (attached hereto as Annexure A) which municipalities can follow throughout the course of the year to ensure that the required documents are timeously uploaded to the GoMuni platform in line with the prescribed deadlines.

Going forward, municipalities will be required to submit the completed checklist as part of the quarterly performance reporting process for quarter 1 of the municipal financial year. According to section 52(d) of the MFMA, the mayor of a municipality must within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial state of affairs of the municipality. The report must then be submitted to National

and Provincial Treasury within 5 days of being tabled in council as per section 32 of the MBRR. The report for quarter 1 of 2023/24 must therefore be submitted to council by the end of October 2023 and submitted to National and Provincial Treasury by no later than 5 November 2023. By including the completed checklist in this report, municipalities confirm their adherence to the equitable share release criteria, including that all supplementary information (as defined in the checklist) was successfully uploaded to the GoMuni platform.

Please note that most of the information required for the release of the equitable share, is already uploaded/ submitted by municipalities as part of existing reporting requirements throughout the year. There are however a few items (clearly marked in the checklist) that does not have a dedicated storage location (for example, payments of employee benefits) on GoMuni. A dedicated Equitable Share Verification Folder will be created on GoMuni for this purpose.

8.2 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2022 (Act No.5 of 2022) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2022 (Act No. 15 of 2022) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2022/23 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 21(2) of the 2022 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 21(2) of the 2022 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

    a) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or
    b) Proof of project tender and tender submissions published and closed before 31 March or with the appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the financial year of the project;
    c) Incorporation of the Appropriation Statement;
    d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

4. A progress report (also in percentages) on the status of each project's implementation that includes an attached **legible implementation plan**);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and

9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2023, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2022 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2023;
3. Accurate disclosure of grant performance in the 2022/23 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2022/23 pre-audited Annual Financial Statements (i.e Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2023 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover **is not entirely cash-backed**, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2022/23 allocation to the municipality, in cases whereby the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2022/23 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be given a careful consideration;
3. Funding for projects procured through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 May 2023.

8.3 Unspent conditional grant funds for 2022/23

The process to ensure the return of unspent conditional grants for the 2022/23 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2023 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;

Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2023. The unspent grant values must be determined based on the guidance that was provided in *m*SCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and

Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2020 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2023.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 20 October 2023;

Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2023. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 17 November 2023; and

Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 17 November 2023, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 06 December 2023 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

9. The Municipal Budget and Reporting Regulations

9.1 Alignment of Municipal Budget and Reporting Regulations (MBRR) Schedules

The revised Regulated MBRR Schedules (A1, B, C, D, E and F), as aligned to the *m*SCOA chart and GRAP are published on the National Treasury web page and can be accessed using the following link.

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The alignment of the A1 Schedules required substantial changes to the reporting formats used for budgeting and reporting purposes which required the creation of new A1 Schedule codes to ensure that the data strings populate the new reporting formats. The relevant changes were also made in the reporting formats relating to versions 6.1 to 6.7 of the *m*SCOA chart to ensure that the historical data are populating when reports are drawn from GoMuni.

To ensure that ERP systems generate the A1 Schedule aligned to version 6.7 of the *m*SCOA chart, municipalities and system vendors should refer to the linkages provided on GoMuni. The following reports on GoMuni should be used for this purpose:

- List *m*SCOA account linkages to A1 Schedule based on 6.7 under menu option *m*SCOA Reporting; and
- List *m*SCOA A1 schedule codes WIP (i.e. new A1 Schedule codes) under menu option *m*SCOA Administration.

Both reports can be located under:

https://lg.treasury.gov.za/ibi_apps/portal/Local_Government_Database

The new format for the non-financial data strings A1D and A1F is available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The A1D is the data string which populates information which we do not extract from the TABB while the A1F populates the budget information which we do not extract from the ORGB. Municipalities should ensure that they use the new format when submitting the non-financial data strings.

10. Submitting budget documentation and A1 schedules for 2023/24 MTREF

The MFMA and its Regulations require the submission of *m*SCOA data strings for budgets, in-year reporting, and annual financial statements in a specific format and by a required timeframe. The credibility and accuracy of the *m*SCOA data strings must be verified by municipalities prior to submission to the GoMuni Upload portal. Since the financial system must be locked at the end of the month in order to generate a *m*SCOA data string, municipalities may not open closed periods to correct errors. Errors must be corrected in the next open period. Providers of municipal financial systems must ensure that the necessary internal controls are built into the system to prevent the opening of closed periods on the financial system and the bypassing of such controls. This also applies to the correction of information in closed periods for 3rd party systems that should be integrating with the main financial system in terms of the requirements of the *m*SCOA Regulations.

From 1 July 2023, Municipal Managers and Chief Financial Officers will be required to sign off on the financial and non-financial data strings submitted to the GoMuni Upload portal when they submit their data strings. The schedules prescribed in terms of the Municipal Budget and Reporting Regulations (MBRR) populated from the *m*SCOA data strings on National Treasury's Local Government and Reporting System (LGDRS) must also be signed off monthly. These sign-offs are for audit purposes and serves as a confirmation by the municipality that the data strings submitted are accurate. Details on the submission of the signed-off figures will be communicated in due course.

In terms of Section 171 of the MFMA, financial misconduct by municipal officials includes the provision of incorrect or misleading information in any document which must be submitted to the National Treasury.

From 1 July 2023, the GoMuni Upload portal for the monthly in-year data strings will be closed at 16h00 on the 10th working day of each month. All publications by the National and Provincial Treasuries are now solely sourced from the *m*SCOA data strings submitted by

municipalities and several stakeholders including Statistics South Africa (STATSSA), Auditor General South Africa (AGSA), the Reserve Bank, and NERSA are in the process of streamlining some of their reporting to the information contained on the National Treasury Local Government Database and Reporting System (LGDRS). The resubmission of data strings after the legislated timeframes is not only illegal but also causing challenges in data sets used by various stakeholders for analysis and reporting purposes. **No data string submissions will therefore be accepted by the National Treasury after the 10th working day of the respective month.**

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
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JH Hattingh
Chief Director: Local Government Budget Analysis
03 March 2023

ANNEXURE A: Equitable Share Verification Checklist:

General Requirements

Criteria	Verification Requirement	Yes/No
2023/24 Adopted Budget	Council resolution, adopted *m*SCOA budget data strings (ORGB), PDF version of adopted MTREF budget uploaded to GoMuni Upload portal immediately after approval.	
• Is the municipality's completed tariff tool (National Treasury format) included as part of its budget submission (MFMA Budget Circular No. 98 (refer item 4.2).	The completed National Treasury EXCEL tariff tool uploaded to GoMuni with the adopted budget by start of budget year i.e. **1 July 2023**.	
• Are allocations made for bulk suppliers current account payments?	Allocations reflected in *m*SCOA budget data strings (ORGB) and budget schedules/ document.	
If unfunded budget position–	-	
• Is a Budget Funding Plan (BFP) adopted with the budget?	Copy of the adopted Budget Funding Plan uploaded to GoMuni with the adopted budget by start of budget year i.e. **1 July 2023**.	
	PDF version of BFP/progress report uploaded to GoMuni Upload portal by start of budget year i.e. **1 July 2023**.	
	Is the BFP credible and show how the municipality intends moving progressively out of this position into a funded state?	
	In the case of the latest progress report being submitted, is it aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS)?	
• Council resolution reflecting commitment to address unfunded position.	PDF copy of resolution uploaded to GoMuni Upload portal by start of budget year i.e. **1 July 2023**.	
***m*SCOA**		
• Submission of Data Strings	Successful submission of all financial and non-financial *m*SCOA data strings to the GoMuni Upload portal	
	Timeous submission of all financial and non-financial *m*SCOA data strings to the GoMuni Upload portal	
	Data strings submitted are credible as per the analysis done by NT/PTs	
	Data strings are generated directly from the main municipal financial system	
	The regulated MBRR Schedules are generated directly from the core municipal financial system	
	Successful submission of all financial and non-financial *m*SCOA data strings to the GoMuni Upload portal	
• Submisison of documents	Municipal documents required in terms of legislation and MFMA Circulars have been submitted timeously and in the required format to the GoMuni Upload portal.	
• Financial System Changes	Municipality has followed the processes in Circulars No. 93, 98, 123 and mSCOA Circulars No 5 and 6 to change their financial system.	
UIF & W		
• UIF&W Register	Documents need to be uploaded to NTs eMonitoring Webpage	
• MPAC recommendation on UIF&W		
• Council Resolution on UIF&W		
• UIF&W Reduction Strategy		
Disciplinary Board		
• Does the municipality have a functional disciplinary board?	Proof of establishment (or efforts to establish DC Board) uploaded to NTs eMonitoring Webpage NTs eMonitoring Website.	
Competency Regulations		
• Has the minimum municipal competency regulations reporting requirements been adhered to?	In line with the Competency Regulations, consolidated reporting information must be uploaded to GoMuni by **30 January 2023** and **30 July 2023**.	
Audit Process		
• Opinion Received	Did the municipality receive an adverse or disclaimed audit opinion or had outstanding audits for two consecutive financial years?	
• Adverse or disclaimed audit opinion	Council resolution signed by each member of the Council was was uploaded to NT's eMonitoring Webpage within 1 month after conclusion of the audit process reflecting council's commitment to address the opinion.	
• Is a council approved audit action plan in place?	Audit action plan, together with council resolution, to be uploaded to NT's eMonitoring Webpage within 60 days from audit report issuance.	
Interventions (where applicable)		
• In the event of a discretionary or mandatory intervention in terms of section 139 of the Constitution, is a Financial Recovery Plan (FRP) in place?	The FRP and monthly progress reports submitted in terms of sections 145 and 146 of the MFMA must be uploaded to GoMuni Upload portal for each month since the inception of the FRP.	

Quarterly Requirements

Criteria	Verification Requirement	Quarter 3 (Jan – March)	Quarter 4 (April – June)	Quarter 1 (July – Sept)	Quarter 2 (Oct – Dec)
Bulk Supplier Payments					
• Were current account payments to bulk suppliers (Eskom and Water Boards) timeously made?	PT/NT to verify status according to MFMA S41 Report. No action required from municipality if account in good standing.	-	-	-	-
• *If current account in arrears, are payment agreements in place?*	Copy of payment agreement or evidence of discussions are uploaded to on GoMuni Upload portal.				
Staff benefit Deductions					
• Were a) SARS, b) pension and c) other staff benefits timeously paid over to the relevant funds/institutions?	Proof of payment for each category, for each month of the quarter uploaded to on GoMuni Upload portal.				
Reconciliation of Valuation Roll					
• Has the valuation role been reconciled to the financial system?	In line with MFMA Circulars No. 93, 98 and 107, proof of the verification for each quarter should be uploaded on GoMuni Upload portal.				

GA-SEGONYANA LOCAL MUNICIPALITY

2023/24

NATIONAL CONDITIONAL

CAPITAL GRANTS

2023/2024 MIG THREE YEAR PLAN

	2023/2024	2024/2025	2025/2026
ITEM	AMOUNT	AMOUNT	
Upgrading of multi Sports facilities in Wrenchville	R 9 377 580.40		
PMU	R 3 000 000.00	R 3 000 000.00	
Seven Miles: coonstruction of lined double pit		R 14 767 786.78	
Maruping: Remmogo section: extension of water network and source development			R 15 798 305.00
Ditshoswaneng: construction of lined double pit			R 13 357 986.00
Batlharos RDP Mothusi dichabe drive (KP Toto road): Upgradiing of gravel internal road to paved road			R 18 597 869.36
Construction of bankhara community hall			R 13 436 598.00
Mothibistad: Construction of gravel internal road to paved road: UNIT 2 SECTION (learamenele area and methodist church		R 15 643 948.41	R 7 992 241.64
Maruping: Upgrading of gravel internal road to paved road (Tsago Road)	R 15 722 929.43	R 17 910 153.41	
Seoding: Construction of new community hall	R 13 909 400.80	R 6 850 111.93	
Dikgweng Donkerhook bulk water supply (Ward 12)	R 21 389 089.37	R 8 058 999.47	
TOTAL VALUE OF PROJECTS	**R 63 399 000.00**	**R 66 231 000.00**	**R 69 183 000.00**
APPROVED MIG ALLOCATION	**R 63 399 000.00**	**R 66 231 000.00**	**R 69 183 000.00**

WSIG THREE YEAR PLAN

PROJECT NAME	2023/2024	2024/2025	2025/2026
ITEM	Amount	Amount	Amount
Thamoyanche: construction of lined double sanitation			R 14 077 000.00
Ditshoswaneng bulk water supply		R 14 000 000.00	R 14 000 000.00
Seven Miles Bulk water supply (Block H) - new block - Hotazel Road		R 12 000 000.00	R 18 000 000.00
Mapoteng (diamond View) water supply	R 7 062 040.73	R 18 111 000.00	
Magojaneng Tswelelopele	R 23 974 320.54		
New Mokalamosesane			
Bankhara Bodulong Bulk water supply (450 sites)	R 11 213 638.73		
TOTAL VALUE OF PROJECTS	**R 42 250 000.00**	**R 44 111 000.00**	**R 46 077 000.00**
DORA ALLOCATION	**R 42 250 000.00**	**R 44 111 000.00**	**R 46 077 000.00**

PROJECT NAME	2023/2024	2024/2025	2025/2026
NEIGHBORHOOD GRANT	20 000 000.00	15 000 000.00	10 000 000.00
EEDMG Electricity Consumption Reduction		5 000 000.00	
INEP	43 025 000.00	19 000 000.00	20 000 000.00

GA-SEGONYANA LOCAL MUNICIPALITY

2023/24

A1- SCHEDULE

Preparation Instructions

Municipality Name:	NC452 Ga-Segonyana
CFO Name:	Kagiso Bophelo Noke
Tel:	053 712 9370
Fax:	
E-Mail:	knoke@ga-segonyana.gov.za
Budget for MTREF starting:	2023
Budget Year:	2023/24
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

2023/03/20 20:53:38

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive & Council	Vote 1	Executive & Council	
Vote 2 - FINANCE AND ADMINISTRATION	1.1	Mayor and Council: Ward Admin (Dept 050)	1.1 - Mayor and Council: Ward Admin (Dept 050)
Vote 3 - COMMUNITY AND SOCIAL SERVICES	1.2	Mayor and Council: Mayor and Councill (Dept 020)	1.2 - Mayor and Council: Mayor and Councill (Dept 020)
Vote 4 - SPORTS & RECREATION	1.3	Municipal Manager Town Secretary and Chief Executive: Office of Muni	1.3 - Municipal Manager Town Secretary and Chief Executive: Office of Municipal Manager (Dept
Vote 5 - PUBLIC SAFETY	1.4		1.4 -
Vote 6 - PLANNING AND DEVELOPMENT	1.5		1.5 -
Vote 7 - ROAD TRANSPORT	1.6		1.6 -
Vote 8 - ENVIRONMENTAL PROTECTION	1.7		1.7 -
Vote 9 - ENERGY SOURCES	1.8		1.8 -
Vote 10 - WATER MANAGEMENT	1.9		1.9 -
Vote 11 - WASTE WATER MANAGEMENT	1.10		1.10 -
Vote 12 - WASTE MANAGEMENT	Vote 2	FINANCE AND ADMINISTRATION	
Vote 13 - Other	2.1	Marketing Customer Relations Publicity and Media Co-ordination: Publi	2.1 - Marketing Customer Relations Publicity and Media Co-ordination: Public Relations (Dept 0
Vote 14 -	2.2	Legal Services: Legal Services Section (New)	2.2 - Legal Services: Legal Services Section (New)
Vote 15 -	2.3	Administrative and Corporate Support: Office of Corporate Services (de	2.3 - Administrative and Corporate Support: Office of Corporate Services (dept 110)
	2.4	Administrative and Corporate Support: Community Services Admin (490	2.4 - Administrative and Corporate Support: Community Services Admin (490)
	2.5	Security Services: Security Services Admin (New)	2.5 - Security Services: Security Services Admin (New)
	2.6	Human Resources: HR and Health & Safety	2.6 - Human Resources: HR and Health & Safety
	2.7	Property Services: Assessment Rates (220)	2.7 - Property Services: Assessment Rates (220)
	2.8	Fleet Management: Workshop (dept 440)	2.8 - Fleet Management: Workshop (dept 440)
	2.9	Information Technology: Information Technology (Dept 040)	2.9 - Information Technology: Information Technology (Dept 040)
	2.10	FINANCE	2.10 - FINANCE
	Vote 3	COMMUNITY AND SOCIAL SERVICES	
	3.1	Health Services: Health Services (Dept 460)	3.1 - Health Services: Health Services (Dept 460)
	3.2	Fire Fighting and Protection: Disaster Management (Dept 190)	3.2 - Fire Fighting and Protection: Disaster Management (Dept 190)
	3.3	Core Function:Libraries and Archives	3.3 - Core Function:Libraries and Archives
	3.4	Libraries and Archives: Library (Dept 120)	3.4 - Libraries and Archives: Library (Dept 120)
	3.5	Disaster Management: Disaster Management (190)	3.5 - Disaster Management: Disaster Management (190)
	3.6	Community Halls and Facilities: Community Halls (New)	3.6 - Community Halls and Facilities: Community Halls (New)
	3.7	Libraries and Archives: Library (dept 120)	3.7 - Libraries and Archives: Library (dept 120)
	3.8	Cemeteries Funeral Parlours and Crematoriums: Cemetery (Dept 320)	3.8 - Cemeteries Funeral Parlours and Crematoriums: Cemetery (Dept 320)
	3.9		3.9 -
	3.10		3.10 -
	Vote 4	SPORTS & RECREATION	
	4.1	Sports Grounds and Stadiums: Sports Grounds (New)	4.1 - Sports Grounds and Stadiums: Sports Grounds (New)
	4.2	Community Parks (including Nurseries): Municipal Parks(355)	4.2 - Community Parks (including Nurseries): Municipal Parks(355)
	4.3	Recreational Facilities: Caravan & swimming(Dept 360,365)	4.3 - Recreational Facilities: Caravan & swimming(Dept 360,365)
	4.4	Recreational Facilities: Estates (340)	4.4 - Recreational Facilities: Estates (340)
	4.5	Cultural Matters: Parks & Recreation (Dept 355)	4.5 - Cultural Matters: Parks & Recreation (Dept 355)
	4.6		4.6 -
	4.7		4.7 -
	4.8		4.8 -
	4.9		4.9 -
	4.10		4.10 -
	Vote 5	PUBLIC SAFETY	
	5.1	Core Function:Fire Fighting and Protection	5.1 - Core Function:Fire Fighting and Protection
	5.2	Fire Fighting and Protection: Fire Brigade (Dept 180)	5.2 - Fire Fighting and Protection: Fire Brigade (Dept 180)
	5.3		5.3 -
	5.4		5.4 -
	5.5		5.5 -
	5.6		5.6 -
	5.7		5.7 -
	5.8		5.8 -
	5.9		5.9 -
	5.10		5.10 -
	Vote 6	PLANNING AND DEVELOPMENT	
	6.1	Property Services: Municipal Buildings (Dept 345)	6.1 - Property Services: Municipal Buildings (Dept 345)
	6.2	Project Management Unit: PMU Office (772)	6.2 - Project Management Unit: PMU Office (772)
	6.3	Fire Fighting and Protection: Fire Brigade (Dept 180)	6.3 - Fire Fighting and Protection: Fire Brigade (Dept 180)
	6.4	Corporate Wide Strategic Planning (IDPs LEDs): IDP & PMS (Dept 060	6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP & PMS (Dept 060)
	6.5	Corporate Wide Strategic Planning (IDPs LEDs): LED (Dept 070)	6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED (Dept 070)
	6.6	Economic Development/Planning: Technical Admin (310)	6.6 - Economic Development/Planning: Technical Admin (310)
	6.7	Economic Development/Planning: Expanded Public Works Programme	6.7 - Economic Development/Planning: Expanded Public Works Programme
	6.8	Town Planning Building Regulations and Enforcement and City Enginee	6.8 - Town Planning Building Regulations and Enforcement and City Engineer: Town Planning (Dep
	6.9		6.9 -
	6.10		6.10 -
	Vote 7	ROAD TRANSPORT	
	7.1	Police Forces Traffic and Street Parking Control: Traffic (dept 150)	7.1 - Police Forces Traffic and Street Parking Control: Traffic (dept 150)
	7.2	Core Function:Police Forces Traffic and Street Parking Control	7.2 - Core Function:Police Forces Traffic and Street Parking Control
	7.3	Roads: Public Works (Dept 330)	7.3 - Roads: Public Works (Dept 330)
	7.4	Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET
	7.5	Roads: DOWN TOUCH -PIETBOS ROADS	7.5 - Roads: DOWN TOUCH -PIETBOS ROADS
	7.6	Roads: TSHENOLO - VERGENOEG - MARUPING ROAD	7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING ROAD
	7.7	Roads: TSHENOLO -MANDELA DRIVE	7.7 - Roads: TSHENOLO -MANDELA DRIVE
	7.8	Roads: Office of Infrastructure Services (Dept 310)	7.8 - Roads: Office of Infrastructure Services (Dept 310)
	7.9	Roads	7.9 - Roads
	7.10		7.10 -
	Vote 8	ENVIRONMENTAL PROTECTION	
	8.1	Nature Conservation: Nature Reserve (350)	8.1 - Nature Conservation: Nature Reserve (350)
	8.2		8.2 -
	8.3		8.3 -
	8.4		8.4 -
	8.5		8.5 -
	8.6		8.6 -
	8.7		8.7 -
	8.8		8.8 -
	8.9		8.9 -
	8.10		8.10 -
	Vote 9	ENERGY SOURCES	
	9.1	Electricity: Electricity (Dept 410, 405)	9.1 - Electricity: Electricity (Dept 410, 405)
	9.2		9.2 -
	9.3		9.3 -
	9.4		9.4 -
	9.5		9.5 -
	9.6		9.6 -
	9.7		9.7 -
	9.8		9.8 -
	9.9		9.9 -
	9.10		9.10 -
	Vote 10	WATER MANAGEMENT	
	10.1	Water Distribution: Water (Dept 380)	10.1 - Water Distribution: Water (Dept 380)
	10.2	Water Treatment: Water (Dept 380)	10.2 - Water Treatment: Water (Dept 380)
	10.3	Water Treatment: Water SELENANE (SEVEN MILES WATER SUPPL	10.3 - Water Treatment: Water SELENANE (SEVEN MILES WATER SUPPLY)
	10.4	Water Treatment: Water SELENANE (MAPOTENG WATER SUPPLY)	10.4 - Water Treatment: Water SELENANE (MAPOTENG WATER SUPPLY)
	10.5	Water Treatment	10.5 - Water Treatment
	10.6		10.6 -
	10.7		10.7 -

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NC452 Ga-Segonyana - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CAPITAL EXPENDITURE										
Total New Assets	1	251 308	97 662	98 629	84 058	108 546	108 546	80 619	19 000	20 000
Roads Infrastructure		–	8 036	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		69 872	38 924	46 909	25 250	27 304	27 304	25 294	19 000	20 000
Water Supply Infrastructure		30 624	12 531	27 224	30 000	47 513	47 513	18 111	–	–
Sanitation Infrastructure		(56)	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*100 440*	*59 491*	*74 133*	*55 250*	*74 818*	*74 818*	*43 405*	*19 000*	*20 000*
Community Facilities		182 758	19 956	19 507	8 584	11 584	11 584	12 154	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		*182 758*	*19 956*	*19 507*	*8 584*	*11 584*	*11 584*	*12 154*	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		2 065	1 718	–	15 630	14 000	14 000	18 000	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*2 065*	*1 718*	–	*15 630*	*14 000*	*14 000*	*18 000*	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		(47 340)	–	–	–	–	–	–	–	–
Intangible Assets		*(47 340)*	–	–	–	–	–	–	–	–
Computer Equipment		9 290	1 435	–	1 000	2 800	2 800	1 000	–	–
Furniture and Office Equipment		(9 843)	1 294	729	2 210	815	815	2 400	–	–
Machinery and Equipment		3 629	10 291	1 685	1 384	2 729	2 729	3 660	–	–
Transport Assets		10 309	3 476	2 575	–	1 800	1 800	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	23 567	(15 491)	(128)	5 000	5 000	5 000	–	5 000	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	(19 636)	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	5 000	5 000	5 000	–	5 000	–
Water Supply Infrastructure		–	4 276	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	*(15 360)*	–	*5 000*	*5 000*	*5 000*	–	*5 000*	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		11 745	–	–	–	–	–	–	–	–
Non-revenue Generating		11 372	–	–	–	–	–	–	–	–
Investment properties		*23 117*	–	–	–	–	–	–	–	–
Operational Buildings		24	2 545	(128)	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*24*	*2 545*	*(128)*	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		145	(2 676)	–	–	–	–	–	–	–
Intangible Assets		*145*	*(2 676)*	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		282	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	685 578	63 420	69 311	48 116	44 711	44 711	111 976	127 231	125 260
Roads Infrastructure		551 684	12 415	39 122	22 321	20 785	20 785	15 723	66 231	69 183
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	17 176	10 574	18 168	18 168	37 731	15 000	10 000
Water Supply Infrastructure		97 024	44 876	4 159	–	–	–	26 000	46 000	46 077
Sanitation Infrastructure		28 510	–	8 854	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*677 218*	*57 290*	*69 311*	*32 895*	*38 953*	*38 953*	*79 454*	*127 231*	*125 260*
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		8 360	886	–	15 221	5 758	5 758	32 522	–	–
Community Assets		*8 360*	*886*	–	*15 221*	*5 758*	*5 758*	*32 522*	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	5 244	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	960 453	145 592	167 812	137 174	158 257	158 257	192 595	151 231	145 260
Roads Infrastructure		551 684	20 450	39 122	22 321	20 785	20 785	15 723	66 231	69 183
Storm water Infrastructure		–	(19 636)	–	–	–	–	–	–	–
Electrical Infrastructure		69 872	38 924	64 085	40 824	50 472	50 472	63 025	39 000	30 000
Water Supply Infrastructure		127 648	61 682	31 383	30 000	47 513	47 513	44 111	46 000	46 077
Sanitation Infrastructure		28 454	–	8 854	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*777 658*	*101 421*	*143 444*	*93 145*	*118 771*	*118 771*	*122 859*	*151 231*	*145 260*
Community Facilities		182 758	19 956	19 507	8 584	11 584	11 584	12 154	–	–
Sport and Recreation Facilities		8 360	886	–	15 221	5 758	5 758	32 522	–	–
Community Assets		*191 118*	*20 842*	*19 507*	*23 805*	*17 342*	*17 342*	*44 676*	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		11 745	–	–	–	–	–	–	–	–
Non-revenue Generating		11 372	–	–	–	–	–	–	–	–
Investment properties		*23 117*	–	–	–	–	–	–	–	
Operational Buildings		2 089	4 263	(128)	15 630	14 000	14 000	18 000	–	
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*2 089*	*4 263*	*(128)*	*15 630*	*14 000*	*14 000*	*18 000*	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		(47 195)	(2 676)	–	–	–	–	–	–	–
Intangible Assets		*(47 195)*	*(2 676)*	–	–	–	–	–	–	–
Computer Equipment		9 290	1 435	–	1 000	2 800	2 800	1 000	–	–
Furniture and Office Equipment		(9 843)	1 294	729	2 210	815	815	2 400	–	–
Machinery and Equipment		3 629	15 536	1 685	1 384	2 729	2 729	3 660	–	–
Transport Assets		10 591	3 476	2 575	–	1 800	1 800	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		960 453	145 592	167 812	137 174	158 257	158 257	192 595	151 231	145 260

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 375 607	1 463 862	1 570 800	1 526 755	1 655 058	1 655 058	1 694 135	1 783 750	1 864 559
Roads Infrastructure		429 398	421 675	441 685	1 425 761	1 530 096	1 530 096	432 408	472 489	514 319
Storm water Infrastructure		(907)	(907)	(907)	–	–	–	(907)	(907)	(907)
Electrical Infrastructure		373 491	407 399	466 571	37 402	47 050	47 050	524 796	558 775	583 523
Water Supply Infrastructure		55 328	115 426	125 243	14 842	33 556	33 556	152 977	180 277	206 795
Sanitation Infrastructure		958 177	953 129	955 940	(4 027)	(4 027)	(4 027)	951 940	947 756	943 379
Solid Waste Infrastructure		(2 998)	(4 023)	(5 243)	(756)	(1 256)	(1 256)	(6 703)	(8 231)	(9 829)
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*1 812 490*	*1 892 699*	*1 983 289*	*1 473 222*	*1 605 419*	*1 605 419*	*2 054 510*	*2 150 159*	*2 237 280*
Community Assets		238 403	255 337	270 567	23 689	17 277	17 277	315 243	315 243	315 243
Heritage Assets		1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656
Investment properties		17 995	20 498	20 498	18 474	20 254	20 254	10 145	10 145	10 145
Other Assets		(743 450)	(766 384)	(769 547)	12 734	10 751	10 751	(756 047)	(760 754)	(765 678)
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		918	918	918	918	486	486	918	918	918
Computer Equipment		375	1 811	1 811	672	2 372	2 372	2 402	1 974	1 527
Furniture and Office Equipment		24 656	25 058	25 127	(672)	(1 567)	(1 567)	27 312	27 088	26 853
Machinery and Equipment		688	6 088	7 726	482	1 029	1 029	9 886	9 886	9 886
Transport Assets		8 957	12 433	15 008	(4 418)	(2 618)	(2 618)	14 362	13 687	12 981
Land		12 918	13 748	13 748	–	–	–	13 748	13 748	13 748
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 375 607	1 463 862	1 570 800	1 526 755	1 655 058	1 655 058	1 694 135	1 783 750	1 864 559
EXPENDITURE OTHER ITEMS		66 195	88 060	85 788	87 840	92 942	92 942	95 505	99 898	104 494
Depreciation	7	59 109	67 227	54 839	58 000	58 000	58 000	58 907	61 616	64 451
Repairs and Maintenance by Asset Class	3	7 086	20 833	30 950	29 840	34 942	34 942	36 598	38 282	40 043
Roads Infrastructure		809	2 694	4 151	6 800	6 791	6 791	7 124	7 452	7 795
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 027	6 781	8 785	8 700	10 819	10 819	9 600	10 042	10 504
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	4 930	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*5 836*	*14 405*	*12 936*	*15 500*	*17 610*	*17 610*	*16 724*	*17 493*	*18 298*
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		279	(435)	5 181	1 520	4 672	4 672	5 525	5 779	6 045
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*279*	*(435)*	*5 181*	*1 520*	*4 672*	*4 672*	*5 525*	*5 779*	*6 045*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2	3 019	4 029	4 170	4 670	4 670	4 900	5 125	5 361
Machinery and Equipment		181	3 240	7 833	7 350	6 990	6 990	8 450	8 838	9 245
Transport Assets		788	603	970	1 300	1 000	1 000	1 000	1 046	1 094
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		66 195	88 060	85 788	87 840	92 942	92 942	95 505	99 898	104 494
Renewal and upgrading of Existing Assets as % of total capex		*73.8%*	*32.9%*	*41.2%*	*38.7%*	*31.4%*	*31.4%*	*58.1%*	*87.4%*	*86.2%*
Renewal and upgrading of Existing Assets as % of deprecn		*1199.7%*	*71.3%*	*126.2%*	*91.6%*	*85.7%*	*85.7%*	*190.1%*	*214.6%*	*194.3%*
R&M as a % of PPE		*0.5%*	*1.3%*	*1.8%*	*1.8%*	*1.9%*	*1.9%*	*2.0%*	*2.1%*	*2.1%*
Renewal and upgrading and R&M as a % of PPE		*52.0%*	*5.0%*	*6.0%*	*5.0%*	*5.0%*	*5.0%*	*9.0%*	*10.0%*	*9.0%*

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		5 587	5 587	5 587	5 878	5 878	–	6 189	6 480	6 797
Piped water inside yard (but not in dwelling)		4 516	4 516	4 516	4 719	4 932	–	5 193	5 437	5 703
Using public tap (at least min.service level)	2	8 970	8 970	8 970	9 374	9 795	–	10 315	10 799	11 329
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		19 073	19 073	19 073	19 970	20 605	–	21 697	22 716	23 829
Using public tap (< min.service level)	3	6 482	6 482	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	19 073	20 065	20 065	–	21 128	22 121	23 205
No water supply		–	–	6 482	6 819	6 819	–	7 180	7 518	7 886
Below Minimum Service Level sub-total		6 482	6 482	25 555	26 884	26 884	–	28 309	29 639	31 092
Total number of households	5	25 555	25 555	44 628	46 854	47 488	–	50 005	52 356	54 921
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		4 152	4 152	4 152	4 538	4 538	–	4 779	5 003	5 249
Flush toilet (with septic tank)		702	702	702	767	767	–	808	846	887
Chemical toilet		282	282	282	308	308	–	325	340	356
Pit toilet (ventilated)		3 488	3 488	3 488	3 812	3 812	–	4 015	4 203	4 409
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		8 624	8 624	8 624	9 426	9 426	–	9 926	10 392	10 902
Bucket toilet		428	428	428	468	468	–	493	516	541
Other toilet provisions (< min.service level)		630	630	630	689	689	–	725	759	796
No toilet provisions		2 660	2 660	2 660	2 907	2 907	–	3 062	3 205	3 363
Below Minimum Service Level sub-total		3 718	3 718	3 718	4 064	4 064	–	4 279	4 480	4 700
Total number of households	5	12 342	12 342	12 342	13 490	13 490	–	14 205	14 873	15 602
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		5 072	5 072	10 033	10 966	10 966	–	11 548	12 090	12 683
Minimum Service Level and Above sub-total		5 072	5 072	10 033	10 966	10 966	–	11 548	12 090	12 683
Removed less frequently than once a week		113	113	–	–	–	–	–	–	–
Using communal refuse dump		1 114	1 114	23 382	25 557	25 557	–	26 912	28 177	29 557
Using own refuse dump		14 365	14 365	–	–	–	–	–	–	–
Other rubbish disposal		1 963	1 963	–	–	–	–	–	–	–
No rubbish disposal		1 200	1 200	1	1	1	–	1	1	1
Below Minimum Service Level sub-total		18 755	18 755	23 383	25 558	25 558	–	26 913	28 178	29 558
Total number of households	5	23 827	23 827	33 416	36 525	36 525	–	38 460	40 268	42 241
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		4 134	3 389	2 913	1 099	1 449	1 449	1 525	1 525	1 525
Water (in excess of 6 kilolitres per indigent household per month)		–	–	137	494	294	294	310	310	310
Sanitation (in excess of free sanitation service to indigent households)		292	339	1 099	281	281	281	296	296	296
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	12	2	2	2	2	2	2
Refuse (in excess of one removal a week for indigent households)		383	460	954	650	650	650	120	120	120
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		4 809	4 188	5 116	2 525	2 675	2 675	2 253	2 253	2 253

NC452 Ga-Segonyana - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		49 293	53 153	52 922	52 837	56 030	56 030	56 030	59 642	62 316	65 112
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		4 134	3 389	2 913	1 099	1 449	1 449	1 449	1 525	1 525	1 525
Net Property Rates		45 158	49 763	50 008	51 738	54 581	54 581	54 581	58 117	60 790	63 587
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		112 011	112 384	129 376	171 474	179 225	179 225	179 225	189 601	198 323	207 445
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	12	2	2	2	2	2	2	2
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Electricity		112 011	112 384	129 364	171 473	179 223	179 223	179 223	189 599	198 321	207 443
Service charges - Water	6										
Total Service charges - Water		22 880	22 279	23 365	46 361	39 531	39 531	39 531	41 626	43 527	45 515
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	137	494	294	294	294	310	310	310
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Water		22 880	22 279	23 227	45 867	39 237	39 237	39 237	41 316	43 217	45 205
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		14 118	13 772	15 441	18 953	18 953	18 953	18 953	19 958	20 862	21 808
Less Revenue Foregone (in excess of free sanitation service to indigent households)		292	339	1 099	281	281	281	281	296	296	296
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Water Management		13 826	13 434	14 342	18 672	18 672	18 672	18 672	19 662	20 566	21 512
Service charges - Waste Management	6										
Total refuse removal revenue		9 326	9 803	11 590	10 805	12 472	12 472	12 472	13 668	14 291	14 943
Total landfill revenue				24		24	24	24	25	26	28
Less Revenue Foregone (in excess of one removal a week to indigent households)		383	460	954	650	650	650	650	120	120	120
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Management		8 943	9 343	10 660	10 155	11 846	11 846	11 846	13 573	14 197	14 850
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	83 878	98 005	106 857	124 290	120 919	120 919	120 919	137 811	140 817	147 295
Pension and UIF Contributions		14 076	16 163	18 834	25 416	23 717	23 717	23 717	26 565	27 321	28 577
Medical Aid Contributions		6 875	9 963	8 725	8 808	9 156	9 156	9 156	10 655	11 023	11 530
Overtime		5 175	4 870	6 737	3 997	5 995	5 995	5 995	5 279	5 521	5 775
Performance Bonus		4 826	7 538	8 731	10 157	9 419	9 419	9 419	10 836	11 154	11 667
Motor Vehicle Allowance		3 853	3 788	5 059	5 401	5 155	5 155	5 155	5 076	5 159	5 396
Cellphone Allowance		482	568	608	626	652	652	652	637	654	684
Housing Allowances		3 507	3 931	4 266	5 326	5 092	5 092	5 092	5 510	5 710	5 972
Other benefits and allowances		932	1 082	1 375	900	1 164	1 164	1 164	1 732	1 812	1 895
Payments in lieu of leave		2 578	3 132	3 338	159	243	243	243	255	267	279
Long service awards		157	281	241	54	557	557	557	542	547	572
Post-retirement benefit obligations	4	(2 518)	4 370	4 416	1 872	1 872	1 872	1 872	1 960	2 050	2 144
Entertainment		–	–	–	–	–	–	–			
Scarcity		–	–	–	–	–	–	–			
Acting and post related allowance		555	491	3 852	2 855	2 259	2 259	2 259	759	785	821
In kind benefits		–	–	–	–	–	–	–			
sub-total	5	124 376	154 183	173 041	189 861	186 202	186 202	186 202	207 616	212 820	222 609
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–			
Total Employee related costs	1	124 376	154 183	173 041	189 861	186 202	186 202	186 202	207 616	212 820	222 609

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		58 950	67 227	54 839	58 000	58 000	58 000	58 000	58 907	61 616	64 451
Lease amortisation		159	–	–	–	–	–	–			
Capital asset impairment		–	–	–	–	–	–	–			
Total Depreciation and amortisation	1	59 109	67 227	54 839	58 000	58 000	58 000	58 000	58 907	61 616	64 451
Bulk purchases - electricity											
Electricity bulk purchases		88 209	99 409	120 722	122 298	122 298	122 298	122 298	134 311	140 489	146 952
Total bulk purchases	1	88 209	99 409	120 722	122 298	122 298	122 298	122 298	134 311	140 489	146 952
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		24	24	30	62	62	62	37	65	68	72
Total transfers and grants	1	24	24	30	62	62	62	37	65	68	72
Irrecoverable debts written off											
Outsourced Services		10 727	38 168	40 358	41 413	40 395	40 395	40 395	43 262	45 252	47 333
Consultants and Professional Services		27 378	30 379	35 526	30 400	43 031	43 031	43 031	37 889	39 632	41 455
Contractors		7 926	5 096	192	12 168	12 228	12 228	12 228	200	209	219
Total contracted services		46 031	73 644	76 076	83 981	95 655	95 655	95 655	81 351	85 093	89 007
Operational Costs											
Collection costs		–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		6 429	5 904	5 092	4 992	7 392	7 392	7 392	7 500	7 845	8 206
Other Operational Costs		28 322	35 060	47 900	64 284	62 446	62 446	62 446	62 888	65 755	68 780
Total Operational Costs	1	34 751	40 964	52 992	69 276	69 838	69 838	69 838	70 388	73 600	76 986

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		7 086	12 894	26 949	25 660	30 282	30 282	30 282	31 698	33 157	34 682
Contracted Services		–	4 930	–	–	–	–	–	–	–	–
Other Expenditure		–	3 009	4 000	4 160	4 660	4 660	4 660	4 900	5 125	5 361
Total Repairs and Maintenance Expenditure	9	7 086	20 833	30 950	29 840	34 942	34 942	34 942	36 598	38 282	40 043

Inventory Consumed										
Inventory Consumed - Water	–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other	4 874	6 621	12 766	34 304	38 402	38 402	38 402	39 105	40 904	42 785
Total Inventory Consumed & Other Material	4 874	6 621	12 766	34 304	38 402	38 402	38 402	39 105	40 904	42 785

NC452 Ga-Segonyana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - FINANCE AND ADMINISTRATION	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPMENT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENTAL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
Service charges - Electricity		–	–	–	–	–	–	–	–	189 599	–	–	–	–	–	–	189 599
Service charges - Water		–	–	–	–	–	–	–	–	–	41 316	–	–	–	–	–	41 316
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	19 662	–	–	–	–	19 662
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	13 573	–	–	–	13 573
Sale of Goods and Rendering of Services		–	144	119	66	–	1 333	498	–	–	–	–	–	–	–	–	2 160
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	5 996	–	–	–	–	–	–	–	–	–	–	–	–	–	5 996
Interest earned from Current and Non Current Assets		–	5 075	–	–	–	–	–	–	–	–	–	–	–	–	–	5 075
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	13	13	462	–	1 147	–	–	–	–	–	–	55	–	–	1 690
Licence and permits		–	–	–	–	–	86	3 629	–	–	–	–	–	–	–	–	3 715
Operational Revenue		–	2 014	–	–	10	16 000	–	–	1	–	–	–	–	–	–	18 025
Non-Exchange Revenue																	
Property rates		–	58 117	–	–	–	–	–	–	–	–	–	–	–	–	–	58 117
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	11	20	–	–	–	1 478	38	97	–	–	–	–	–	–	1 644
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		8 073	22 300	4 259	3 200	1 600	12 611	4 200	300	58 500	53 265	26 500	36 500	–	–	–	231 308
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
uel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution		**8 073**	**93 671**	**4 411**	**3 727**	**1 610**	**31 176**	**9 806**	**338**	**248 198**	**94 581**	**46 162**	**50 073**	**55**	**–**	**–**	**591 880**
Expenditure																	
Employee related costs		4 931	82 603	12 339	13 763	6 225	24 404	26 015	196	9 149	6 250	6 118	14 350	–	–	–	206 342
Remuneration of councillors		13 748	–	–	–	–	–	–	–	–	–	–	–	–	–	–	13 748
Bulk purchases - electricity		–	–	–	–	–	–	–	–	134 311	–	–	–	–	–	–	134 311
Inventory consumed		1 076	4 259	620	615	150	5 590	8 003	50	11 100	4 038	3 212	170	220	–	–	39 105
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	623	–	–	–	4 500	25 645	–	4 800	17 877	4 000	1 461	–	–	–	58 907
Interest		–	0	–	41	–	63	172	0	467	164	63	5	–	–	–	976
Contracted services		–	41 997	–	300	–	7 383	393	–	–	27 274	305	3 700	–	–	–	81 351
Transfers and subsidies		–	65	–	–	–	–	–	–	–	–	–	–	–	–	–	65
Irrecoverable debts written off		–	6 985	–	–	–	–	–	–	1 500	1 500	3 000	2 500	–	–	–	15 485
Operational costs		3 737	40 714	1 494	1 353	38	1 569	3 928	2	4 350	1 588	2 312	101	–	–	–	61 185
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**23 492**	**177 247**	**14 453**	**16 072**	**6 413**	**43 508**	**64 157**	**248**	**165 677**	**58 690**	**19 011**	**22 287**	**220**	**–**	**–**	**611 476**
Surplus/(Deficit)		**(15 419)**	**(83 576)**	**(10 042)**	**(12 345)**	**(4 803)**	**(12 332)**	**(54 351)**	**90**	**82 521**	**35 891**	**27 151**	**27 785**	**(166)**	**–**	**–**	**(19 595)**
Transfers and subsidies - capital (monetary allocations)		–	–	12 154	16 892	–	–	15 723	–	63 025	57 881	–	–	–	–	–	165 674
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(15 419)**	**(83 576)**	**2 111**	**4 547**	**(4 803)**	**(12 332)**	**(38 628)**	**90**	**145 546**	**93 772**	**27 151**	**27 785**	**(166)**	**–**	**–**	**146 079**

NC452 Gauteng sana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		26 182	30 646	27 183	7 532	7 825	7 825	7 825	38 183	42 508	52 228
Water		9 404	11 027	11 287	634	(5 896)	(5 896)	(5 896)	11 928	11 813	12 915
Waste		10 041	9 254	10 472	42 458	41 212	41 212	41 212	21 819	33 078	48 162
Waste Water		8 042	16 963	19 263	(1 667)	4 828	4 828	4 828	3 099	(11 995)	(28 754)
Other [describe receivables from exchange transactions]		14 479	3 633	2 429	(5 343)	(5 343)	(5 343)	(5 343)	5 334	(2 540)	(9 774)
Gross: Trade and other receivables from exchange transactions		78 148	79 759	80 617	43 586	42 426	42 426	42 426	77 564	74 211	75 632
Less: Impairment for debt		(53 410)	(65 297)	(49 782)	-	-	-	-	(49 782)	(49 782)	(49 782)
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other [describe receivables from exchange transaction		(53 410)	(65 297)	(49 782)	-	-	-	-	(49 782)	(49 782)	(49 782)
Total net Trade and other receivables from Exchange Transactions		44 738	25 513	30 835	43 586	42 426	42 426	42 426	27 783	24 429	25 850
Receivables from non-exchange transactions											
Property rates		28 022	29 506	29 788	17 231	31 347	31 347	31 347	19 934	21 458	23 091
Less: Impairment of Property rates		(14 218)	(16 506)	(19 356)	-	-	-	-	-	-	-
Net Property rates		13 804	13 000	10 433	17 231	31 347	31 347	31 347	19 934	21 458	23 091
Other receivables from non-exchange transactions		(4 347)	4 806	7 388	-	-	-	-	5 341	5 341	5 341
Impairment for other receivables from non-exchange transactions		(825)	(872)	(1 177)	-	-	-	-	(1 177)	(1 178)	(1 177)
Net other receivables from non-exchange transactions		(5 172)	3 935	6 211	-	-	-	-	4 171	4 171	4 171
Total net Receivables from non-exchange transactions		8 632	17 133	22 644	17 231	31 347	31 347	31 347	24 105	25 629	27 223
Inventory											
Water											
Opening Balance		48	(451)	(458)	-	-	-	-	(458)	(458)	(458)
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		48	(451)	(458)	-	-	-	-	(458)	(458)	(458)
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	5	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		8 560	12 623	17 178	-	-	-	-	18 754	34 827	51 645
Acquisitions		4 387	4 949	4 926	-	3 265	3 265	3 265	15 177	16 817	17 282
Issues	7	-	(154)	(3 277)	-	-	-	-	-	-	-
Adjustments	5	-	-	(150)	-	-	-	-	-	-	-
Write-offs	9	(322)	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		12 623	17 178	18 754	-	3 265	3 265	3 265	34 931	51 644	68 928
Zero Rated											
Opening Balance		(5 447)	(8 225)	(12 430)	67 664	62 619	62 619	62 619	(15 315)	(15 315)	(15 315)
Acquisitions		1 843	2 202	4 538	-	4 500	4 500	4 500	-	-	-
Issues	7	(4 621)	(6 407)	(7 518)	-	-	-	-	-	-	-
Adjustments	5	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		(8 224)	(12 431)	(15 310)	67 664	67 119	67 119	67 119	(15 315)	(15 315)	(15 315)
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	5	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		(1)	(3)	(3)	-	-	-	-	(9)	(56 677)	(32 684)
Acquisitions		-	-	2 273	34 364	31 311	31 311	31 311	23 226	24 687	25 195
Issues	7	-	-	2 271	(34 364)	(39 452)	(39 452)	(39 452)	(39 176)	(40 904)	(42 795)
Adjustments	5	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		(1)	(3)	(3)	(1)	(7 997)	(7 997)	(7 997)	(16 977)	(32 894)	(50 483)
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Closing Balance		60 671	63 672	60 673	-	-	-	-	60 679	60 679	60 679
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		60 671	63 672	60 673	-	-	-	-	60 679	60 679	60 679
Closing Balance - Inventory & Consumables		63 547	67 864	63 664	67 664	63 488	63 488	63 488	63 458	63 456	63 456
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 730 664	2 696 318	3 045 448	1 722 150	1 661 252	1 661 252	1 661 252	3 234 543	3 389 274	3 554 834
Leases recognised as PPE	3	(373 521)	(376 371)	(375 371)	-	-	-	-	(371 371)	(371 371)	(370 371)
Less: Accumulated depreciation		963 394	913 815	959 943	58 358	58 358	58 358	58 358	1 234 748	1 154 284	1 190 629
Total Property, plant and equipment (PPE)	2	1 433 749	1 359 632	1 709 214	1 664 508	1 603 293	1 603 293	1 603 293	1 642 934	1 812 319	1 813 328
LIABILITIES											
Current Liabilities - Financial Liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		4 387	2 263	(10 210)	(12 990)	529	529	529	2 490	2 490	2 490
Total Current Liabilities - Financial Liabilities		4 387	2 263	(10 210)	(12 990)	529	529	529	2 490	2 490	2 490
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	56 685	73 945	97 613	58 913	96 859	96 859	96 859	97 610	97 610	97 610
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional		35 569	31 509	17 313	5	5	5	5	17 313	17 313	17 313
Trade payables from Non-exchange transactions: Other		5	5	5	11 942	17 462	17 462	17 462	5	5	5
VAT		1 494	(1 902)	23 307	(3 060)	-	-	-	23 307	23 307	23 307
Total Trade and other payables from exchange transactions	2	93 748	103 555	138 238	78 448	114 331	114 331	114 331	138 238	138 238	138 238
Non-current Interest Bearing - Financial Liabilities											
Borrowing	4	10 538	10 538	10 672	22 438	6 508	6 508	6 508	10 672	10 672	10 672
Other financial liabilities		1 404	(790)	(754)	-	-	-	-	(12 934)	(12 934)	(12 934)
Total Non-current Interest Bearing - Financial Liabilities		11 942	9 748	9 918	22 438	6 508	6 508	6 508	(2 262)	(2 262)	(2 262)
Other Non-current Liabilities - non-current											
Provision for benefits		-	-	-	-	-	-	-	-	-	-
Provision for Rehabilitation of Landfill Sites		18 868	34 774	27 717	49 526	27 717	27 717	27 717	27 717	27 717	27 717
Other		25 312	25 352	25 656	-	-	-	-	25 656	25 656	25 656
Total Other non-current liabilities - non-current		44 181	60 126	54 374	49 526	27 717	27 717	27 717	54 374	54 374	54 374
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		1 221 048	1 522 127	1 626 537	1 690 560	1 779 854	1 779 854	1 779 854	1 736 336	1 873 553	2 011 224
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		1 221 048	1 522 127	1 626 537	1 690 560	1 779 854	1 779 854	1 779 854	1 736 336	1 873 553	2 011 224
Surplus/(Deficit)		155 954	173 301	117 313	16 937	112 174	112 174	112 174	137 272	137 722	134 472
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		6 372	3 409	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	1 523 462	1 698 837	1 743 849	1 783 797	1 892 508	1 892 508	1 892 508	1 873 553	2 011 224	2 145 696
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		25 352	25 352	25 352	-	-	-	-	25 352	25 352	25 352
Revaluation		14 835	14 835	14 835	-	-	-	-	14 835	14 835	14 835
Total Reserves	2	40 186	40 186	40 186	-	-	-	-	40 186	40 186	40 186
TOTAL COMMUNITY WEALTH/EQUITY	2	1 563 648	1 739 024	1 783 837	1 783 797	1 892 508	1 892 508	1 892 508	1 913 691	2 051 412	2 185 882

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NC452 Ga-Segonyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
KPA: Institutional Development and Organisational Development												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development				800	837						
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			1 230	1 356	1 555	1 500	1 500		2 100	2 197	2 298
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development						2 000	2 000		2 700	2 824	2 954
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development											
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			700	800	837	1 500	1 500		1 600	1 674	1 751
Dissemination of information to the communicy and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development						1 500	1 500		1 600	1 674	1 751
KPA: Local Economic Development												
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment						1 500	1 500		1 600	1 674	1 751
KPA: Good Governance and Public Participation												
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			6 851	6 591	6 029	6 473	6 473		6 473	857	7 129
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration			700	800	837	1 500	1 500		1 600	1 674	1 751
KPA: Basic Service Delivery and Infrastructure Development												
Provision of electricity to new households	Develop and maintain infrastructural community services			223 726	120 712		226 616	226 616		311 223	300 819	303 386
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services			78 625	21 052	147 801	139 539	139 539		152 462	145 247	151 389
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment			1 274	1 580	1 709	1 519	1 519		1 111		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	Develop and maintain infrastructural community services						6 791	6 791		9 216	9 640	10 083
KPA: Financial Viability and Accountability												
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			75 940	107 314	83 492	11 564	11 564		20 200	21 129	22 101
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management					1 311	1 518	1 518		4 153	4 356	4 561
To promote Financial Viability and accountability	Enhance revenue and financial management			18 324	19 765							
Allocations to other priorities			2	207 227	346 951	422 818	277 217	295 592		243 117	290 147	299 443
Total Revenue (excluding capital transfers and contributions)			1	614 596	627 722	667 225	680 737	699 111	–	759 154	783 911	810 346
check op revenue balance				–	–	–	–	–	(699 111)	–	–	–

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

NC452 Ga-Segonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
KPA: Institutional Development and Organisational												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			1 278	3 000	18 137	–	–		4 900	5 125	5 361
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			11 107	250	14 387	4 000	4 000		16 276	17 024	17 807
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development				215		100	100		100	104	109
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development				250		824	824		1 000	1 046	1 094
Constantly support the flow and access of information through providing information and communication on (ICT) support to	Municipal Capacity and Infrastructure Development			6 199	6 789	7 078	7 513	7 513		3 965	4 148	4 338
Dissemination of information to the communicy and stakeholders on daily issues that affect the community on the grounds and	Municipal Capacity and Infrastructure Development						267	267		267	279	292
KPA: Local Economic Development												
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion	Create a conducive environment for prosperous investment			17 618	1 375	3 064	3 444	3 444		3 677	3 846	4 023
KPA: Good Governance and Public Participation												
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with	Foster Participative Cohesion and Collaboration			16 326	657	17 654	350	350		1 000	1 046	1 094
To annually develop /review a credible IDP that is afigned to regional, provincial and national priorities and that addresses the	Foster Participative Cohesion and Collaboration					1 521	1 493	1 493		1 620	1 694	1 772
KPA: Basic Service Delivery and Infrastructure												
Provision of electricity to new households	Develop and maintain infrastructural community services			110 035	2 500	133 129	147 819	147 819		165 677	173 298	181 270
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services				20 645	34 894	86 127	86 127		58 690	61 390	64 214
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as	Create a conducive environment for prosperous business investment			1 274	1 580	1 709	1 519	1 519		1 111		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and	Develop and maintain infrastructural community services						19 290	19 290		29 057	30 393	31 791
KPA: Financial Viability and Accountability												
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			55 399	6 000	169 224				3 100	3 100	3 238
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management					11 639	3 565	3 565		1 900	1 987	2 079
To promote Financial Viability and accountability	Enhance revenue and financial management			105 350								
Allocations to other priorities				104 956	481 161	137 075	305 488	320 186		329 612	341 707	357 431
Total Expenditure			1	429 542	524 421	549 512	581 800	596 498	–	621 952	646 190	675 914
check op expenditure balance				–	–	–	0	–	(596 498)	0	(0)	0

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

NC452 Ga-Segonyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
KPA: Institutional Development and Organisational Development		A										
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development	B										
To ensure labour peace and productivity by maintaining continuous engagements	Municipal Capacity and Infrastructure Development	C										
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety	Municipal Capacity and Infrastructure Development	D										
To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development	E										
KPA: Local Economic Development		F										
To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as an	Create a conducive environment for prosperous investment	G		7 638								
KPA: Good Governance and Public Participation		H										
Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds s and when	Foster Participative Cohesion and Collaboration	I										
HIV/AIDS and other communicable diseases	Foster Participative Cohesion and Collaboration	J										
Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration	K		1 206								
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the	Foster Participative Cohesion and Collaboration	L										
KPA: Basic Service Delivery and Infrastructure Development		M										
To continuously comply to national building act and regulations	Develop and maintain infrastructural community services	N								15 500		
Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services	O		52 450	33 985	71 289	40 824	40 824		66 025	39 000	30 000
To upgrade 35,85k main gravel roads to paved standard by 2023	Develop and maintain infrastructural community services	P		34 289	19 168		22 321	22 321		15 723	66 231	69 183
To supply at least basic waste water management services to all households in the municipal area by 2023	Develop and maintain infrastructural community services			111 324	71 974	26 468	42 637	42 637				
To promote Infrastructure Development	Develop and maintain infrastructural community services				20 233							
Maintain of Parks and sports grounds to an acceptable environmental standard annually	Develop and maintain infrastructural community services			–	–		15 221	15 221		32 522		
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as	Create a conducive environment for prosperous business investment											
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services				19 088	21 174	8 584	8 584		8 584		
Ensure ongoing accessibility to reading and learning material and provide enabling environment for studies	Develop and maintain infrastructural community services											
To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and	Develop and maintain infrastructural community services											
To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman	Develop and maintain infrastructural community services											
KPA: Financial Viability and Accountability												
To compile a funded and realistic budget annually for approved by Council by the end of May each year,	Enhance revenue and financial management			1 970								
To collect 80% of outstanding debt by 2022	Enhance revenue and financial management											
To promote Financial Viability and accountability	Enhance revenue and financial management											
Allocations to other priorities		3		5 981	(18 856)	48 880	7 587	28 670		54 241	46 000	46 077
Total Capital Expenditure		1		214 858	145 592	167 812	137 174	158 257	–	192 595	151 231	145 260
check capital balance				*(745 595)*	–	–	*0*	*0*	*(158 257)*	*0*	*0*	*0*

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25
KPA: Institutioanl Development and Organisational									
LABOUR RELATIONS									
Litigation cases attended by 30 June 2024	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
LLF meetings held by 30 June 2024	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
OCCUPATIONAL HEALTH AND SAFETY (OHS)									
Occupational Health and Safety Trainings	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
EMPLOYEE ASSISTANCE PROGRAMME (EAP)									
Employee wellness campaigns conducted by 30	Number	200.0%	200.0%	200.0%	200.0%	200.0%		200.0%	200.0%
LEGAL SERVICES									
June 2024	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
By- laws public campaigns conducted by 31 March	number	100.0%	100.0%	100.0%	100.0%	100.0%		200.0%	200.0%
TRAINING AND SKILLS DEVELOPMENT									
Work skills plan developed and submitted to	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
Finance officials sent to training for minimum	number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
IT AND SUPPORT									
ICT queries/Incidents attended to within 16	%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
June 2024.	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
RECORDS AND ARCHIVES									
Records storage inspections conducted by	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
COMMUNICATIONS									
Newsletters developed by 30 June 2024	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
KPA: Local Economic Development									
BUSINESS LICENSES (COMMERCIAL AND									
Businesses inspected conducted for	number	16000.0%	16000.0%	16000.0%	16000.0%	16000.0%		16000.0%	16000.0%
SMMEs									
SMMEs trainings/session held by 30 June 2024.	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
TOURISM									
2024.	number	800.0%	800.0%	800.0%	800.0%	800.0%		800.0%	800.0%
KPA: Good Governance and Public Participation									
SPECIAL PROJECTS									
Mayor's special projects held by 30 June 2024.	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
WARD COMMITTEES									
Meetings held per ward committee by 30 June	number	5600.0%	5600.0%	5600.0%	5600.0%	5600.0%		5600.0%	5600.0%
KPA: Basic Service Delivery and									
ELECTRICITY									
Households provided with electricity connections	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
Electrical connections to be done in	Number	100000.0%	120000.0%	130000.0%	150000.0%	160000.0%		170000.0%	170000.0%
WATER MANAGEMENT									
Households provided with New water yard	%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
WASTE WATER MANAGEMENT									
(Sanitation	Number	0.0%	0.0%	0.0%	0.0%	0.0%		40000.0%	0.0%
WASTE MANAGEMENT									
Households provided with door-to-door waste	Number	1840000.0%	1840000.0%	1840000.0%	1840000.0%	1840000.0%		1840000.0%	1840000.0%
ROADS									
Upgrading of gravel internal roads to paved	Number	0.0%	0.0%	0.0%	0.0%	0.0%		200.0%	0.0%
LIBRARY									
Membership & circulation of library materials by 30	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
DISASTER MANAGEMENT									
expressed as a % of incidents reported by 30 June	%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
SECURITY SERVICES									
Number of security reports submitted by 30	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
BUILDING PLAN AND ADMINISTRATION									
Building plans assessed within 30 days 30 June	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
Building completion certificates issued within	Number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
CEMETRIES									
2023 (Quarterly Reports)	number	400.0%	400.0%	400.0%	400.0%	400.0%		400.0%	400.0%
KPA: Financial Viability and Accountability									
FREE BASIC SERVICES									
Number of indigents registered by 30 June 2024	Number	350000.0%	350000.0%	350000.0%	350000.0%	350000.0%		350000.0%	350000.0%
BUDGETING									
2023/2024. Adjusted budget submitted to	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
2024/2025 draft budget tabled to council by	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
2024/25 budget tabled to council for	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
Performance and budget reports submitted	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
General by 31 August 20224	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
DEBT COLLECTION									
revenue for the period from 1 July 2020 to 30 June	%	90.0%	90.0%	90.0%	90.0%	90.0%		90.0%	90.0%
Supplementary valuations conducted by 30 June 2024.	Number	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%
And so on for the rest of the Votes									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

NC452 Ga-Segonyana - Entities measureable performance objectives

Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25
Entity 1 - (name of entity)									
Insert measure/s description									
Entity 2 - (name of entity)									
(EAP)									
Entity 3 - (name of entity)									
(EAP)									
And so on for the rest of the Entities									

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

& Expenditure
Budget Year +2 2025/26
400.0% 400.0%
400.0% 200.0%
400.0% 200.0%
100.0% 100.0%
100.0% 400.0%
400.0% 400.0%
16000.0% 400.0%
800.0%
400.0%
5600.0% 400.0%
170000.0% 100.0%
0.0%
1840000.0% 0.0% 400.0%
100.0%
400.0% 400.0%
400.0% 400.0%
350000.0%
100.0% 100.0% 100.0% 100.0% 100.0% 90.0% 100.0%

& Expenditure
Budget Year +2 2025/26

NC452 Ga-Segonyana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	2.4%	1.5%	0.6%	0.6%	0.6%	0.6%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.4%	2.9%	1.7%	0.6%	0.6%	0.6%	0.6%	0.2%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.0	2.0	2.0	3.5	2.0	2.0	2.0	1.9	2.2	2.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	2.0	2.0	3.5	2.0	2.0	2.0	1.9	2.2	2.6
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	1.0	0.9	2.0	1.1	1.1	1.1	0.9	1.2	1.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		96.4%	105.6%	104.6%	95.8%	95.8%	95.8%	55.0%	54.6%	54.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		95.0%	104.9%	103.4%	95.3%	95.2%	95.2%	95.2%	96.8%	96.8%	96.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27.5%	25.5%	30.6%	19.1%	22.9%	22.9%	22.9%	23.2%	21.9%	21.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		8.8%	20.7%	74.9%	67.4%	110.0%	23.9%	23.9%	96.0%	64.4%	47.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.6%	35.3%	36.1%	33.7%	32.5%	32.5%	32.5%	35.0%	33.4%	33.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.5%	35.2%	35.3%	35.1%	34.4%	34.4%		37.2%	35.5%	35.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.7%	4.8%	6.5%	5.3%	6.1%	6.1%		6.2%	6.0%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.1%	17.8%	12.8%	10.5%	10.3%	10.3%	10.3%	10.1%	9.8%	9.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	79.9	70.9	75.9	77.0	77.0	77.0	112.8	111.8	114.8	119.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	58.3%	57.4%	70.1%	35.9%	44.3%	44.3%	44.3%	48.0%	46.4%	44.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	26.5	11.4	3.7	2.7	2.3	10.6	10.7	2.5	3.6	4.8

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

NC452 Ga-Segonyana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						112	106	113	119	131	137	144
Females aged 5 - 14						12	11	13	14	15	16	17
Males aged 5 - 14						12	11	13	14	15	16	17
Females aged 15 - 34						27	25	31	32	35	37	39
Males aged 15 - 34						26	24	29	31	34	36	38
Unemployment						12	21	25	27	29	31	32
Monthly household income (no. of households)	1, 12											
No income						124	130	138	144	151	158	166
R1 - R1 600						4 282	4 509	4 781	4 995	5 234	5 486	5 754
R1 601 - R3 200						7 963	8 386	8 855	9 289	9 735	10 202	10 702
R3 201 - R6 400						8 178	8 612	9 094	9 540	9 997	10 477	10 991
R6 401 - R12 800						4 596	4 840	5 111	5 361	5 619	5 888	6 177
R12 801 - R25 600						2 979	3 137	3 313	3 475	3 642	3 817	4 004
R25 601 - R51 200						1 848	1 945	2 054	2 155	2 259	2 367	2 483
R52 201 - R102 400						869	915	966	1 014	1 062	1 113	1 168
R102 401 - R204 800						527	555	586	614	644	675	708
R204 801 - R409 600						119	125	132	139	146	153	160
R409 601 - R819 200						17	18	19	20	21	22	23
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area						202	206	218	230	241	253	265
Number of poor people in municipal area						79	80	85	90	94	99	103
Number of households in municipal area						47	48	51	54	56	59	62
Number of poor households in municipal area						4	4	4	5	5	5	5
Definition of poor household (R per month)						4	4	4	4	5	5	5
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						6.0%	6.4%	5.3%	5.2%	5.3%	4.9%	4.7%
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases						7.0%	7.0%	7.0%	6.5%	5.3%	4.9%	4.7%
Consumption growth (electricity)						9.4%	2.2%	6.8%		19.0%	19.0%	19.0%
Consumption growth (water)						6.0%	6.4%	10.0%		18.6%	18.6%	18.6%
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	5 587	5 587	5 587	5 878	5 878	–	6 189	6 480	6 797
		Piped water inside yard (but not in dwelling)	4 516	4 516	4 516	4 719	4 932	–	5 193	5 437	5 703
	8	Using public tap (at least min.service level)	8 970	8 970	8 970	9 374	9 795	–	10 315	10 799	11 329
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	19 073	19 073	19 073	19 970	20 605	–	21 697	22 716	23 829
	9	Using public tap (< min.service level)	6 482	6 482	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	19 073	20 065	20 065	–	21 128	22 121	23 205
		No water supply	–	–	6 482	6 819	6 819	–	7 180	7 518	7 886
		Below Minimum Service Level sub-total	6 482	6 482	25 555	26 884	26 884	–	28 309	29 639	31 092
		Total number of households	25 555	25 555	44 628	46 854	47 488	–	50 005	52 356	54 921
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	4 152	4 152	4 152	4 538	4 538	–	4 779	5 003	5 249
		Flush toilet (with septic tank)	702	702	702	767	767	–	808	846	887
		Chemical toilet	282	282	282	308	308	–	325	340	356
		Pit toilet (ventilated)	3 488	3 488	3 488	3 812	3 812	–	4 015	4 203	4 409
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	8 624	8 624	8 624	9 426	9 426	–	9 926	10 392	10 902
		Bucket toilet	428	428	428	468	468	–	493	516	541
		Other toilet provisions (< min.service level)	630	630	630	689	689	–	725	759	796
		No toilet provisions	2 660	2 660	2 660	2 907	2 907	–	3 062	3 205	3 363
		Below Minimum Service Level sub-total	3 718	3 718	3 718	4 064	4 064	–	4 279	4 480	4 700
		Total number of households	12 342	12 342	12 342	13 490	13 490	–	14 205	14 873	15 602
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	5 072	5 072	10 033	10 966	10 966	–	11 548	12 090	12 683
		Minimum Service Level and Above sub-total	5 072	5 072	10 033	10 966	10 966	–	11 548	12 090	12 683
		Removed less frequently than once a week	113	113	–	–	–	–	–	–	–
		Using communal refuse dump	1 114	1 114	23 382	25 557	25 557	–	26 912	28 177	29 557
		Using own refuse dump	14 365	14 365	–	–	–	–	–	–	–
		Other rubbish disposal	1 963	1 963	–	–	–	–	–	–	–
		No rubbish disposal	1 200	1 200	1	1	1	–	1	1	1
		Below Minimum Service Level sub-total	18 755	18 755	23 383	25 558	25 558	–	26 913	28 178	29 558
		Total number of households	23 827	23 827	33 416	36 525	36 525	–	38 460	40 268	42 241

Municipal in-house services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	5 587	5 587	5 587	5 878	5 878		6 189	6 480	6 797
		Piped water inside yard (but not in dwelling)	4 516	4 516	4 516	4 719	4 932		5 193	5 437	5 703
	8	Using public tap (at least min.service level)	8 970	8 970	8 970	9 374	9 795		10 315	10 799	11 329
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	19 073	19 073	19 073	19 970	20 605	–	21 697	22 716	23 829
	9	Using public tap (< min.service level)	6 482	6 482	–						
	10	Other water supply (< min.service level)			19 073	20 065	20 065		21 128	22 121	23 205
		No water supply			6 482	6 819	6 819		7 180	7 518	7 886
		Below Minimum Service Level sub-total	6 482	6 482	25 555	26 884	26 884	–	28 309	29 639	31 092
		Total number of households	25 555	25 555	44 628	46 854	47 488	–	50 005	52 356	54 921
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	4 152	4 152	4 152	4 538	4 538		4 779	5 003	5 249
		Flush toilet (with septic tank)	702	702	702	767	767		808	846	887
		Chemical toilet	282	282	282	308	308		325	340	356
		Pit toilet (ventilated)	3 488	3 488	3 488	3 812	3 812		4 015	4 203	4 409
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	8 624	8 624	8 624	9 426	9 426	–	9 926	10 392	10 902
		Bucket toilet	428	428	428	468	468		493	516	541
		Other toilet provisions (< min.service level)	630	630	630	689	689		725	759	796
		No toilet provisions	2 660	2 660	2 660	2 907	2 907		3 062	3 205	3 363
		Below Minimum Service Level sub-total	3 718	3 718	3 718	4 064	4 064	–	4 279	4 480	4 700
		Total number of households	12 342	12 342	12 342	13 490	13 490	–	14 205	14 873	15 602
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	5 072	5 072	10 033	10 966	10 966		11 548	12 090	12 683
		Minimum Service Level and Above sub-total	5 072	5 072	10 033	10 966	10 966	–	11 548	12 090	12 683
		Removed less frequently than once a week	113	113	–	–	–		–	–	–
		Using communal refuse dump	1 114	1 114	23 382	25 557	25 557		26 912	28 177	29 557
		Using own refuse dump	14 365	14 365	–	–	–		–	–	–
		Other rubbish disposal	1 963	1 963	–	–	–		–	–	–
		No rubbish disposal	1 200	1 200	1	1	1		1	1	1
		Below Minimum Service Level sub-total	18 755	18 755	23 383	25 558	25 558	–	26 913	28 178	29 558
		Total number of households	23 827	23 827	33 416	36 525	36 525	–	38 460	40 268	42 241

Municipal entity services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Name of municipal entity		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		*Energy:*									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		*Refuse:*									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		*Energy:*									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		*Refuse:*									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Electricity	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)									

	Number of HH receiving this type of FBS										
	Informal settlements (Rands)										
	Number of HH receiving this type of FBS										
	Informal settlements targeted for upgrading (Rands)										
	Number of HH receiving this type of FBS										
	Living in informal backyard rental agreement (Rands)										
	Number of HH receiving this type of FBS										
	Other (Rands)										
	Number of HH receiving this type of FBS										
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-	
Water	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (removed once a week to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

NC452 Ga-Segonyana 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 end - R'000	18(1)b	1	663 551	356 849	130 291	102 158	68 019	424 533	404 533	101 639	151 564	237 100
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 563 285	1 634 822	1 709 345	1 760 827	1 869 989	1 869 989	1 869 989	1 841 750	1 978 500	2 112 529
Cash year end/monthly employee/supplier payments	18(1)b	3	26.5	11.4	3.7	2.7	2.3	10.5	10.7	2.5	3.8	4.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	185 054	103 301	117 713	98 937	102 614	132 614	120 118	137 202	137 722	134 432
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.5%)	3.8%	24.9%	(4.1%)	(3.5%)	(6.0%)	0.2%	(3.4%)	(3.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	47.3%	46.6%	55.2%	53.9%	53.2%	53.2%	53.2%	53.8%	53.8%	53.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	16.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.2%	0.0%	0.0%
Current consumer debtors % change - incr/decr	18(1)a	11	N.A.	(29.6%)	26.0%	13.7%	21.3%	0.0%	0.0%	(29.7%)	(1.2%)	(3.5%)
Long term receivables % change - incr/decr	18(1)a	12	N.A.	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.5%	1.3%	1.8%	1.8%	1.9%	1.9%	2.0%	2.1%	2.1%	2.0%
Asset renewal % of capital budget	20(1)(vi)	14	2.5%	(10.5%)	(2.1%)	3.8%	3.2%	3.2%	0.0%	0.2%	3.3%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a sensible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a sensible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting Indicators												
% incr total service charges (incl prop rates)	18(1)a			2.2%	9.8%	30.8%	1.3%	0.0%	0.0%	6.2%	4.5%	4.6%
% incr Property Tax	18(1)a			10.2%	0.5%	3.5%	5.5%	0.0%	0.0%	6.5%	4.5%	4.6%
% incr Service charges - Electricity	18(1)a			0.3%	15.1%	32.6%	4.5%	0.0%	0.0%	5.8%	4.6%	4.6%
% incr Service charges - Water	18(1)a			(2.5%)	4.3%	97.5%	(14.1%)	0.0%	0.0%	5.3%	4.5%	4.6%
% incr Service charges - Waste Water Management	18(1)a			(2.5%)	9.8%	30.2%	0.0%	0.0%	0.0%	5.3%	4.5%	4.6%
% incr Service charges - Waste Management	18(1)a			4.5%	14.1%	(4.7%)	15.7%	0.0%	0.0%	14.5%	4.5%	4.6%
% incr in Sale of Goods and Rendering of Services	18(1)a			0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
Total billable revenue	18(1)a		202 819	207 203	227 601	297 905	303 559	303 559	303 559	322 257	337 091	352 598
Service charges			202 819	207 203	227 601	297 905	303 559	303 559	303 559	322 257	337 091	352 598
Property rates			45 158	49 763	50 308	51 738	54 581	54 581	54 581	58 117	60 790	63 587
Service charges - electricity revenue			112 011	112 384	129 464	171 473	179 223	179 223	179 223	189 596	198 321	207 443
Service charges - water revenue			22 880	22 279	23 227	45 967	39 237	39 237	39 237	41 316	43 217	45 205
Service charges - sanitation revenue			13 826	13 434	14 342	18 672	18 672	18 672	18 672	19 662	20 566	21 512
Service charges - refuse removal			8 943	9 343	10 660	10 055	11 846	11 846	11 846	13 573	14 197	14 850
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			(22 052)	227	3 383	23 224	31 738	31 738	31 738	25 050	–	–
Cash receipts from ratepayers	18(1)a		224 690	229 502	292 132	313 993	318 109	318 109	318 109	341 629	357 354	373 732
Ratepayer & Other revenue	18(1)a		475 347	489 902	529 284	577 455	597 508	597 508	597 508	635 015	664 226	694 781
Change in consumer debtors (current and non-current)		N.A		(11 121)	11 337	7 343	12 940	–	–	(21 879)	(1 669)	(1 746)
Operating and Capital Grant Revenue	18(1)a		341 664	351 585	364 828	348 283	357 852	357 852	357 852	398 642	406 752	415 828
Capital expenditure - total	20(1)(vi)		993 453	145 592	167 812	137 174	158 257	158 257	158 257	192 595	151 231	145 250
Capital expenditure - renewal	20(1)(vi)		23 567	(15 491)	(128)	5 000	5 000	5 000		–	5 000	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.3%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N.A	(11 121)	11 337	7 343	12 940	–	–	(21 879)	(1 669)	(1 746)
Total Operating Revenue			406 202	436 695	479 561	563 787	572 593	572 593	572 593	593 480	637 707	665 086
Total Operating Expenditure			429 542	524 421	549 512	581 800	596 498	596 498	578 993	621 952	646 190	675 914
Operating Performance Surplus/(Deficit)			(23 341)	(87 725)	(69 951)	(18 013)	(23 905)	(23 905)	(6 400)	(28 472)	(8 482)	(10 828)
Cash and Cash Equivalents (30 June 2012)										101 639		
Revenue												
% Increase in Total Operating Revenue				7.5%	9.8%	17.6%	1.5%	0.0%	0.0%	3.6%	7.5%	4.3%
% Increase in Property Rates Revenue				10.2%	0.5%	3.5%	5.5%	0.0%	0.0%	6.5%	4.5%	4.6%
% Increase in Electricity Revenue				0.3%	15.1%	32.6%	4.5%	0.0%	0.0%	5.8%	4.6%	4.6%
% Increase in Property Rates & Services Charges				2.2%	9.8%	30.9%	1.9%	0.0%	0.0%	6.2%	4.6%	4.6%
Expenditure												
% Increase in Total Operating Expenditure				22.1%	4.8%	5.9%	2.5%	0.0%	(2.9%)	4.3%	3.9%	4.6%
% Increase in Employee Costs				24.0%	12.2%	9.7%	(1.7%)	0.0%	0.0%	11.5%	2.5%	4.6%
% Increase in Electricity Bulk Purchases				12.7%	21.4%	1.3%	0.0%	0.0%	0.0%	9.8%	4.6%	4.6%
Average Cost Per Budgeted Employee Position (Remuneration)					370537.4803	396957.1516				412567.1151		
Average Cost Per Councillor (Remuneration)					387663.3444	382143.4759				474067.5614		
R&M % of PPE			0.5%	1.3%	1.8%	1.8%	1.9%	1.9%		2.0%	2.1%	2.1%
Asset Renewal and R&M as a % of PPE			52.0%	5.2%	6.0%	5.0%	5.0%	5.0%		9.2%	10.0%	9.0%
Debt Impairment % of Total Billable Revenue			0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)				(1 461)	14 588	4 111	20 224	31 738	31 738	31 738	25 050	–	–
Borrowing (R'000)				–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)				982 506	145 365	163 829	116 950	126 519	126 519	126 519	167 535	151 231	145 250
Internally Generated funds % of Non Grant Funding				100.0%	100.0%	103.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding				100.1%	90.9%	97.6%	85.3%	79.9%	79.9%	73.9%	87.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)				963 453	145 592	167 812	137 174	158 257	158 257	158 257	192 595	151 231	145 250
Asset Renewal				709 146	47 550	63 183	53 116	49 711	49 711	111 976	132 231	125 250	–
Asset Renewal % of Total Capital Expenditure				73.2%	30.0%	41.2%	36.7%	31.4%	31.4%	73.8%	68.7%	82.8%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other				47.3%	46.6%	55.2%	53.9%	53.2%	53.2%	53.2%	53.8%	53.8%	53.8%
Cash Coverage Ratio				0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating											3		
Capital Charges to Operating				2.3%	2.4%	1.5%	0.6%	0.6%	0.6%	0.6%	0.2%	0.2%	0.2%
Borrowing Receipts % of Capital Expenditure				0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments				1 563 285	1 634 822	1 709 345	1 760 827	1 869 989	1 869 989	1 869 989	1 841 750	1 978 500	2 112 529
Free Services												
Free Basic Services as a % of Equitable Share				0.0%	0.3%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)				2.1%	1.8%	1.5%	0.8%	0.8%	0.8%		0.5%	0.5%	0.5%
High Level Outcome of Funding Compliance												
Total Operating Revenue				406 202	436 695	479 561	563 787	572 593	572 593	572 593	593 480	637 707	665 086
Total Operating Expenditure				429 542	524 421	549 512	581 800	596 498	596 498	578 993	621 952	646 190	675 914
Surplus/(Deficit) Budgeted Operating Statement				(23 341)	(87 725)	(69 951)	(18 013)	(23 905)	(23 905)	(6 400)	(28 472)	(8 482)	(10 828)
Surplus/(Deficit) Considering Reserves and Cash Backing				1 563 285	1 634 822	1 709 345	1 760 827	1 869 989	1 869 989	1 869 989	1 841 750	1 978 500	2 112 529
MTREF Funded (1) / Unfunded (0)		15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm, (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

NC452 Ga-Segonyana - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2022/23												
Valuation:												
No. of properties		452	182	–	9 042	351	–	131	1 692			
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		1										
Supplementary valuation (Rm)		170 270										
No. of valuation roll amendments		1										
No. of objections by rate-payers		4										
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5	4										
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation **(select)**		2										
Frequency of valuation **(select)**		3										
Method of valuation used **(select)**		1										
Base of valuation **(select)**		1										
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

NC452 Ga-Segonyana - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24												
Valuation:												
No. of properties		474	191		9 476	367		137				
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		1										
Supplementary valuation (Rm)		178 443										
No. of valuation roll amendments		1										
No. of objections by rate-payers		4										
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5	4										
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation **(select)**		3										
Frequency of valuation **(select)**		1										
Method of valuation used **(select)**		1										
Base of valuation **(select)**		3										
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

NC452 Ga-Segonyana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates *(rate in the Rand)*	1								
Residential properties						0.0081	0.0081	0.0085	0.0088
Residential properties - vacant land						0.0186	0.0186	0.0195	0.0204
Formal/informal settlements									
Small holdings									
Farm properties - used						0.0004	0.0004	0.0005	0.0005
Farm properties - not used									
Industrial properties						0.0139	0.0139	0.0145	0.0152
Business and commercial properties						0.0136	0.0136	0.0143	0.0150
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties						0.0196	0.0196	0.0206	0.0216
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Eiou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							

Water usage - Block 3 (c/kl)		(fill in thresholds)									
Water usage - Block 4 (c/kl)		(fill in thresholds)									
Water usage - Block 5 (c/kl)		(fill in thresholds)									
Water usage - Block 6 (c/kl)		(fill in thresholds)									
Other	2										
Waste water tariffs											
Domestic											
Basic charge/fixed fee *(Rands/month)*											
Service point - vacant land *(Rands/month)*											
Waste water - flat rate tariff *(c/kl)*											
Volumetric charge - Block 1 (c/kl)		(fill in structure)									
Volumetric charge - Block 2 (c/kl)		(fill in structure)									
Volumetric charge - Block 3 (c/kl)		(fill in structure)									

Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

NC452 Ga-Segonyana - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates *(Rands)*									
General residential rebate		25 000	25 000	25 000	25 000	25 000			
Water tariffs									
Indigent Households with an income < R4.121.00		0kl - 6kl	-	-	-	-	-	-	-
		7kl-12kl	10	11	11	14	17	18	19
		13kl-35kl	10	11	12	14	18	19	20
		36kl>	10	11	12	15	18	19	20
RESIDENTIAL PROPERTIES		0kl - 12kl	10	11	11	14	17	18	19
		13kl-35kl	10	11	12	14	18	19	20
		36kl>	10	11	12	15	18	19	20
SEDIBENG AREAS (HOUSEHOLDS ONLY)		0kl - 12kl	7	8	9	10	13	14	14
		13kl-35kl	8	9	9	11	14	15	15
		36kl>	9	9	10	12	15	16	16
NON-PROFIT ORGANISATION		0kl - 12kl	10	11	11	14	17	18	19
		13kl-35kl	10	11	12	14	18	19	20
		36kl>	10	11	12	15	18	19	20
GUEST HOUSES AND MUTLIUSE (SURGERY,									
Basic Charge			28						
Per kiloliter usage			11						
ALL OTHER PROPERTIES NOT DEFINED ABOVE									
Basic Charge			59	65	68	84	104	108	113
Per kiloliter usage			17	19	20	24	30	31	33
Bulk water purchases (Commercial) Per kl			74	120	126	154	191	199	209
SEWER WATER IRRIGATION			200	221	231	283	351	367	385
Filling of swimmingpool + VAT			457	505	528	648	802	839	879
Swimming pool draining			503	555	585	840	1 041	1 089	1 140
First Eye (Water)									
Per Liter			6	10	10	13	16	17	17
Electricity tariffs									
PROPERTIES USED FOR RESIDENTIAL PURPOSES									
NPO's, OLD AGE HOMES AND CHURCHES									
Indigent Households with an income < R4,121.00									
Basic Charge			128	136	156	-	173	182	190
Usage per kWh		0 - 50	-						
		51 - 200	112	119	136	128	152	159	167

	>200	181	192	220	207	245	257	269
Prepaid per kWh usage								
Indigent Households with an income < R4,121.00	0 - 50	-	-		-	173	182	190
	51 - 200	112	119	136	128	152	159	167
	>200	181	192	220	207	245	257	269
Non indigents, school hostels, NPO's, Old age homes and Conventional								
Low season tariffs								
Basic Charge		128	136	156	146	173	182	190
Usage per kWh	0 - 200	112	119	136	128	152	159	167
	>200	181	192	220	207	245	257	269
Prepaid								
Prepaid per kWh usage	0 - 200	112	119	136	146	173	182	190
	>200	181	192	220	128	152	159	167
					207	245	257	269
BUSINESSES(includes guesthouses, private schools and Conventional								
Basic Charge		622	661	757	710	842	884	925
Usage per kWh		160	170	195	183	217	228	238
Prepaid								
Basic Charge		330	351	402	377	447	469	491
Prepaid per kWh usage		200	229	263	247	293	307	321
INDUSTRIAL: TRANSFORMER SUPPLIED BY								
Basic Charge		2 311	2 454	2 812	2 638	3 129	3 283	3 437
Usage per KVA		252	268	307	288	342	359	375
Usage per kWh		90	96	110	103	122	128	134
INDUSTRIAL: TRANSFORMER SUPPLIED BY								
Basic Charge		3 353	3 562	4 081	3 828	4 542	4 764	4 988
Usage per KVA(Demand charge)		248	264	302	283	336	353	369
Usage per kWh(Energy charge)		91	97	111	104	123	129	135
RESELLERS								
TRANSFORMER SUPPLIED BY CONSUMER								
Basic Charge		2 311	2 454	2 812	2 638	3 129	3 283	3 437
Usage per KVA(Demand charge)		250	266	305	286	339	356	372
Usage per kWh(Energy charge)		91	97	111	104	123	129	135
BULK USERS 2 - Large Power Users (>500kVA)								
Basic Charge		1 357	1 442	1 652	1 549	1 838	1 928	2 019
Usage per KVA - Demand charge		286	196	225	211	251	263	275
Usage per kWh - Peak		127	304	348	327	388	407	426
- Standard		68	135	155	145	172	181	189
- Off Peak		185	72	82	77	91	96	100
ORGANS OF STATE								
Conventional								
Basic Charge			661	757	710	842	884	925
Usage per kWh			170	195	183	217	228	238
Prepaid								
Basic Charge			351	402	377	447	469	491
Prepaid per kWh usage			229	263	247	293	307	321
Availability charge: This fee is payable in respect of								

any property that is not connected to the Main Service which may in the opinion of the Municipality											

NC452 Ga-Segonyana - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NC452 Ga-Segonyana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	–	–	–	–	–	–	–	–

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

NC452 Ga-Segonyana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
														-
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

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NC452 Ga-Segonyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	–	–	–	–	–	–	–	–	–

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance	–	–	–	–	–	–	–	–	–	–

NC452 Ga-Segonyana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**175 198**	**217 966**	**212 156**	**218 121**	**218 121**	**–**	**241 649**	**248 464**	**257 938**
Local Government Equitable Share		159 726	205 590	205 035	210 902	210 902		234 438	245 364	254 700
Finance Management		2 680	3 000	3 100	3 100	3 100		3 100	3 100	3 238
EPWP Incentive		1 274	1 580	1 421	1 519	1 519		1 111	–	–
Municipal Infrastructure Grant (MIG)		11 518	7 796	2 600	2 600	2 600		3 000	–	–
Other transfers/grants [insert description]										
Provincial Government:		**1 621**	**1 511**	**1 600**	**1 200**	**1 200**	**–**	**1 252**	**1 308**	**–**
Sport and Recreation		1 621	1 511	1 600	1 200	1 200		1 252	1 308	
Other transfers/grants [insert description]										
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Operating Transfers and Grants	5	**176 819**	**219 477**	**213 756**	**219 321**	**219 321**	**–**	**242 901**	**249 772**	**257 938**
Capital Transfers and Grants										
National Government:		**209 344**	**153 769**	**131 013**	**128 962**	**128 962**	**–**	**165 674**	**149 342**	**145 260**
Municipal Infrastructure Grant (MIG)		41 784	48 958	53 667	58 138	58 138		60 399	66 231	69 183
Neighbourhood Development Partnership				22 346	10 574	10 574		20 000	15 000	10 000
Water Services Infrastructure Grant		110 000	70 100	30 000	30 000	30 000		42 250	44 111	46 077
Integrated National Electrification Programme		57 560	34 711	25 000	25 250	25 250		43 025	19 000	20 000
Energy Efficiency and Demand Management					5 000	5 000		–	5 000	–
Other capital transfers/grants [insert desc]										
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other capital transfers/grants [insert description]										
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Capital Transfers and Grants	5	**209 344**	**153 769**	**131 013**	**128 962**	**128 962**	**–**	**165 674**	**149 342**	**145 260**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**386 163**	**373 246**	**344 769**	**348 283**	**348 283**	**–**	**408 575**	**399 114**	**403 198**

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NC452 Ga-Segonyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		175 198	217 966	212 156	218 121	218 121	–	241 649	248 464	257 938
Local Government Equitable Share		159 726	205 590	205 035	210 902	210 902		234 438	245 364	254 700
Finance Management		2 680	3 000	3 100	3 100	3 100		3 100	3 100	3 238
EPWP Incentive		1 274	1 580	1 421	1 519	1 519		1 111	–	–
Municipal Infrastructure Grant (MIG)		11 518	7 796	2 600	2 600	2 600		3 000	–	–
Other transfers/grants [insert description]										
Provincial Government:		1 621	1 511	1 600	1 200	1 200	–	1 252	1 308	–
Sport and Recreation		1 621	1 511	1 600	1 200	1 200		1 252	1 308	
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		176 819	219 477	213 756	219 321	219 321	–	242 901	249 772	257 938
Capital expenditure of Transfers and Grants										
National Government:		209 344	153 769	131 013	128 962	128 962	–	165 674	149 342	145 260
Municipal Infrastructure Grant (MIG)		41 784	48 958	53 667	58 138	58 138		60 399	66 231	69 183
Neighbourhood Development Partnership				22 346	10 574	10 574		20 000	15 000	10 000
Water Services Infrastructure Grant		110 000	70 100	30 000	30 000	30 000		42 250	44 111	46 077
Integrated National Electrification Programme		57 560	34 711	25 000	25 250	25 250		43 025	19 000	20 000
Energy Efficiency and Demand Management					5 000	5 000		–	5 000	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		209 344	153 769	131 013	128 962	128 962	–	165 674	149 342	145 260
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		386 163	373 246	344 769	348 283	348 283	–	408 575	399 114	403 198

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

NC452 Ga-Segonyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	–	–	353	–	–	–	–	–	–
Check capex	(982 506)	(145 365)	(163 829)	(116 950)	(126 519)	(126 519)	(167 535)	(151 231)	(145 260)

NC452 Ga-Segonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		15 800	15 800	15 800	15 800	15 800	15 800	15 800	15 800	15 800	15 800	15 800	15 800	189 599	198 321	207 443
Service charges - Water		3 443	3 443	3 443	3 443	3 443	3 443	3 443	3 443	3 443	3 443	3 443	3 443	41 316	43 217	45 205
Service charges - Waste Water Management		1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	19 662	20 566	21 512
Service charges - Waste Management		1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	13 573	14 197	14 850
Sale of Goods and Rendering of Services		180	180	180	180	180	180	180	180	180	180	180	180	2 160	2 259	2 363
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		500	500	500	500	500	500	500	500	500	500	500	500	5 996	6 272	6 561
Interest earned from Current and Non Current Assets		423	423	423	423	423	423	423	423	423	423	423	423	5 075	5 308	5 553
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		141	141	141	141	141	141	141	141	141	141	141	141	1 690	1 767	1 849
Licence and permits		310	310	310	310	310	310	310	310	310	310	310	310	3 715	3 886	4 064
Operational Revenue		1 502	1 502	1 502	1 502	1 502	1 502	1 502	1 502	1 502	1 502	1 502	1 502	18 025	18 855	19 722
Non-Exchange Revenue																
Property rates		4 843	4 843	4 843	4 843	4 843	4 843	4 843	4 843	4 843	4 843	4 843	4 843	58 117	60 790	63 587
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		137	137	137	137	137	137	137	137	137	137	137	137	1 644	1 720	1 799
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	232 908	260 548	270 578
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribu		49 457	49 457	49 457	49 457	49 457	49 457	49 457	49 457	49 457	49 457	49 457	49 457	593 480	637 707	665 086
Expenditure																
Employee related costs		17 301	17 301	17 301	17 301	17 301	17 301	17 301	17 301	17 301	17 301	17 301	17 301	207 616	212 820	222 609
Remuneration of councillors		1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	13 748	14 380	15 042
Bulk purchases - electricity		11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	134 311	140 489	146 952
Inventory consumed		3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	39 105	40 904	42 785
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		4 909	4 909	4 909	4 909	4 909	4 909	4 909	4 909	4 909	4 909	4 909	4 909	58 907	61 616	64 451
Interest		81	81	81	81	81	81	81	81	81	81	81	81	976	1 021	1 068
Contracted services		6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	81 351	85 093	89 007
Transfers and subsidies		5	5	5	5	5	5	5	5	5	5	5	5	65	68	72
Irrecoverable debts written off		1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	15 485	16 197	16 942
Operational costs		5 866	5 866	5 866	5 866	5 866	5 866	5 866	5 866	5 866	5 866	5 866	5 866	70 388	73 600	76 986
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		51 829	51 829	51 829	51 829	51 829	51 829	51 829	51 829	51 829	51 829	51 829	51 829	621 952	646 190	675 914
Surplus/(Deficit)		(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(2 373)	(28 472)	(8 482)	(10 828)
Transfers and subsidies - capital (monetary allocations)		13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	165 674	146 204	145 260
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	137 202	137 722	134 432
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	137 202	137 722	134 432
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	137 202	137 722	134 432
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	11 434	137 202	137 722	134 432

NC452 Ga-Segonyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Executive & Council		673	673	673	673	673	673	673	673	673	673	673	673	8 073	8 531	8 880
Vote 2 - FINANCE AND ADMINISTRATION		7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	93 671	97 837	102 333
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	16 564	15 358	4 826
Vote 4 - SPORTS & RECREATION		1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	20 619	3 899	4 078
Vote 5 - PUBLIC SAFETY		134	134	134	134	134	134	134	134	134	134	134	134	1 610	1 684	1 762
Vote 6 - PLANNING AND DEVELOPMENT		2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	31 176	28 310	29 612
Vote 7 - ROAD TRANSPORT		2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	25 529	64 304	81 688
Vote 8 - ENVIRONMENTAL PROTECTION		28	28	28	28	28	28	28	28	28	28	28	28	338	354	370
Vote 9 - ENERGY SOURCES		25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	311 223	300 819	303 386
Vote 10 - WATER MANAGEMENT		12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	152 462	145 247	151 389
Vote 11 - WASTE WATER MANAGEMENT		3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	46 162	61 257	63 598
Vote 12 - WASTE MANAGEMENT		4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	50 073	54 580	56 614
Vote 13 - Other		5	5	5	5	5	5	5	5	5	5	5	5	55	57	60
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**63 130**	**757 554**	**782 238**	**808 596**
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	23 492	24 573	25 703
Vote 2 - FINANCE AND ADMINISTRATION		14 771	14 771	14 771	14 771	14 771	14 771	14 771	14 771	14 771	14 771	14 771	14 771	177 247	185 400	193 928
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	14 453	15 118	15 813
Vote 4 - SPORTS & RECREATION		1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	16 072	16 812	17 585
Vote 5 - PUBLIC SAFETY		534	534	534	534	534	534	534	534	534	534	534	534	6 413	6 708	7 016
Vote 6 - PLANNING AND DEVELOPMENT		3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	43 508	41 138	43 030
Vote 7 - ROAD TRANSPORT		5 346	5 346	5 346	5 346	5 346	5 346	5 346	5 346	5 346	5 346	5 346	5 346	64 157	67 108	70 195
Vote 8 - ENVIRONMENTAL PROTECTION		21	21	21	21	21	21	21	21	21	21	21	21	248	259	271
Vote 9 - ENERGY SOURCES		13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	165 677	173 298	181 270
Vote 10 - WATER MANAGEMENT		4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	58 690	61 390	64 214
Vote 11 - WASTE WATER MANAGEMENT		1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	19 011	19 885	20 800
Vote 12 - WASTE MANAGEMENT		1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	22 287	23 313	24 385
Vote 13 - Other		18	18	18	18	18	18	18	18	18	18	18	18	220	230	241
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**50 956**	**611 476**	**635 231**	**664 452**
Surplus/(Deficit) before assoc.		**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**146 079**	**147 006**	**144 144**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**12 173**	**146 079**	**147 006**	**144 144**

NC452 Ga-Segonyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**8 612**	**103 344**	**108 041**	**112 963**
Executive and council		673	673	673	673	673	673	673	673	673	673	673	673	8 073	8 531	8 880
Finance and administration		7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	93 671	97 837	102 333
Internal audit		133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 674	1 751
Community and public safety		**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**3 867**	**46 399**	**28 896**	**18 987**
Community and social services		1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	16 564	15 358	4 826
Sport and recreation		1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	1 718	20 619	3 899	4 078
Public safety		768	768	768	768	768	768	768	768	768	768	768	768	9 216	9 640	10 083
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**4 120**	**49 437**	**85 013**	**103 349**
Planning and development		2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	2 598	31 176	28 310	29 612
Road transport		1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	17 923	56 349	73 367
Environmental protection		28	28	28	28	28	28	28	28	28	28	28	28	338	354	370
Trading services		**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**46 660**	**559 920**	**561 904**	**574 987**
Energy sources		25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	25 935	311 223	300 819	303 386
Water management		12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	12 705	152 462	145 247	151 389
Waste water management		3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	3 847	46 162	61 257	63 598
Waste management		4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	4 173	50 073	54 580	56 614
Other		5	5	5	5	5	5	5	5	5	5	5	5	**55**	**57**	**60**
Total Revenue - Functional		**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**63 263**	**759 154**	**783 911**	**810 346**
Expenditure - Functional																
Governance and administration		**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**17 584**	**211 008**	**220 715**	**230 868**
Executive and council		1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	23 492	24 573	25 703
Finance and administration		14 894	14 894	14 894	14 894	14 894	14 894	14 894	14 894	14 894	14 894	14 894	14 894	178 733	186 955	195 555
Internal audit		732	732	732	732	732	732	732	732	732	732	732	732	8 783	9 187	9 610
Community and public safety		**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**4 965**	**59 582**	**62 323**	**65 190**
Community and social services		1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	14 453	15 118	15 813
Sport and recreation		1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	16 072	16 812	17 585
Public safety		2 421	2 421	2 421	2 421	2 421	2 421	2 421	2 421	2 421	2 421	2 421	2 421	29 057	30 393	31 791
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**7 106**	**85 269**	**84 819**	**88 721**
Planning and development		3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	43 508	41 138	43 030
Road transport		3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	41 513	43 422	45 420
Environmental protection		21	21	21	21	21	21	21	21	21	21	21	21	248	259	271
Trading services		**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**22 156**	**265 872**	**278 102**	**290 895**
Energy sources		13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	165 677	173 298	181 270
Water management		4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	4 891	58 690	61 390	64 214
Waste water management		1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	1 584	19 011	19 885	20 800
Waste management		1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	22 494	23 529	24 611
Other		18	18	18	18	18	18	18	18	18	18	18	18	**220**	**230**	**241**
Total Expenditure - Functional		**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**51 829**	**621 952**	**646 190**	**675 914**
Surplus/(Deficit) before assoc.		**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**137 202**	**137 722**	**134 432**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**11 434**	**137 202**	**137 722**	**134 432**

NC452 Ga-Segonyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE AND ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - SPORTS & RECREATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - ROAD TRANSPORT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - ENERGY SOURCES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - WASTE MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE AND ADMINISTRATION		422	422	422	422	422	422	422	422	422	422	422	422	5 060	–	–
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	12 154	–	–
Vote 4 - SPORTS & RECREATION		2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	32 522	–	–
Vote 5 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - PLANNING AND DEVELOPMENT		1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	15 500	–	–
Vote 7 - ROAD TRANSPORT		1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	15 723	66 231	69 183
Vote 8 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - ENERGY SOURCES		5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	66 025	39 000	30 000
Vote 10 - WATER MANAGEMENT		3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	45 611	46 000	46 077
Vote 11 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - WASTE MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	192 595	151 231	145 260
Total Capital Expenditure	2	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	192 595	151 231	145 260

NC452 Ga-Segonyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		422	422	422	422	422	422	422	422	422	422	422	422	5 060	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		422	422	422	422	422	422	422	422	422	422	422	422	5 060	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	44 676	–	–
Community and social services		1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	12 154	–	–
Sport and recreation		2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	32 522	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2 602	2 602	2 602	2 602	2 602	2 602	2 602	2 602	2 602	2 602	2 602	2 602	31 223	66 231	69 183
Planning and development		1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	1 292	15 500	–	–
Road transport		1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	15 723	66 231	69 183
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		9 303	9 303	9 303	9 303	9 303	9 303	9 303	9 303	9 303	9 303	9 303	9 303	111 636	85 000	76 077
Energy sources		5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	5 502	66 025	39 000	30 000
Water management		3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	3 801	45 611	46 000	46 077
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	192 595	151 231	145 260
Funded by:																
National Government		13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	167 535	151 231	145 260
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	13 961	167 535	151 231	145 260
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	25 060	–	–
Total Capital Funding		16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	192 595	151 231	145 260

NC452 Ga-Segonyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source															
Property rates	4 722	4 722	4 722	4 722	4 722	4 722	4 722	4 722	4 722	4 722	4 722	4 722	1		
Service charges - electricity revenue	15 485	15 485	15 485	15 485	15 485	15 485	15 485	15 485	15 485	15 485	15 485	15 485	56 660	59 267	61 993
Service charges - water revenue	3 295	3 295	3 295	3 295	3 295	3 295	3 295	3 295	3 295	3 295	3 295	3 295	185 818	194 365	203 306
Service charges - sanitation revenue	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	39 545	41 364	43 267
Service charges - refuse revenue	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	18 960	19 832	20 745
Rental of facilities and equipment	141	141	141	141	141	141	141	141	141	141	141	141	13 008	13 607	14 232
Interest earned - external investments	423	423	423	423	423	423	423	423	423	423	423	423	1 690	1 767	1 849
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	5 075	5 308	5 553
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	137	137	137	137	137	137	137	137	137	137	137	137	1 644	1 720	1 799
Licences and permits	310	310	310	310	310	310	310	310	310	310	310	310	3 715	3 886	4 064
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	19 409	232 908	260 548	270 578
Other revenue	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	20 599	21 547	22 538
Cash Receipts by Source	48 302	48 302	48 302	48 302	48 302	48 302	48 302	48 302	48 302	48 302	48 302	48 302	579 622	623 211	649 924
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	13 806	165 674	146 204	145 260
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparim 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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	62 108	62 108	62 108	62 108	62 108	62 108	62 108	62 108	62 108	62 108	62 108	62 108	745 296	769 415	795 184
Cash Payments by Type															
Employee related costs	18 579	18 579	18 579	18 579	18 579	18 579	18 579	18 579	18 579	18 579	18 579	18 579	222 950	228 834	239 360
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	81	81	81	81	81	81	81	81	81	81	81	81	976	1 021	1 068
Bulk purchases - electricity	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	134 311	140 489	146 952
Acquisitions - water & other inventory	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	3 259	39 105	40 904	42 785
Contracted services	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	6 779	81 351	85 093	89 007
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	5 733	5 733	5 733	5 733	5 733	5 733	5 733	5 733	5 733	5 733	5 733	5 733	68 801	71 966	75 277
Cash Payments by Type	45 625	45 625	45 625	45 625	45 625	45 625	45 625	45 625	45 625	45 625	45 625	45 625	547 495	568 307	594 449
Other Cash Flows/Payments by Type															
Capital assets	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	16 050	(369 140)	192 595	151 231	145 260
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	125	(65)	(68)	(72)
Total Cash Payments by Type	61 669	61 669	61 669	61 669	61 669	61 669	61 669	61 669	61 669	61 669	61 669	(323 390)	740 024	719 470	739 638
NET INCREASE/(DECREASE) IN CASH HELD	439	439	439	439	439	439	439	439	439	439	439	385 498	5 271	49 945	55 546
Cash/cash equivalents at the month/year begin:	96 367	96 807	97 246	97 685	98 125	98 564	99 003	99 442	99 882	100 321	100 760	101 200	96 367	101 639	151 584
Cash/cash equivalents at the month/year end:	96 807	97 246	97 685	98 125	98 564	99 003	99 442	99 882	100 321	100 760	101 200	486 698	101 639	151 584	207 130

NC452 Ga-Segonyana - NOT REQUIRED - municipality does not have entities

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources of capital funds		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

NC452 Ga-Segonyana - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

NC452 Ga-Segonyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

NC452 Ga-Segonyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		100 440	59 491	74 133	55 250	74 818	74 818	43 405	19 000	20 000
Roads Infrastructure		–	8 036	–	–	–	–	–	–	–
Roads		–	8 036	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		69 872	38 924	46 909	25 250	27 304	27 304	25 294	19 000	20 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		69 872	38 924	46 909	25 250	27 304	27 304	25 294	19 000	20 000
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		30 624	12 531	27 224	30 000	47 513	47 513	18 111	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		30 624	–	2 646	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	12 531	24 578	30 000	47 513	47 513	18 111	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		(56)	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		(56)	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Community Assets	182 758	19 956	19 507	8 584	11 584	11 584	12 154	–	–
Community Facilities	182 758	19 956	19 507	8 584	11 584	11 584	12 154	–	–
Halls	182 758	11 089	7 092	–	–	–	12 154	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	8 867	12 415	8 584	11 584	11 584	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemetenes/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
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	2 065	1 718	–	15 630	14 000	14 000	18 000	–	–
Operational Buildings	2 065	1 718	–	15 630	14 000	14 000	18 000	–	–
Municipal Offices	(0)	(536)	–	13 130	12 000	12 000	15 000	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	2 065	2 254	–	2 500	2 000	2 000	3 000	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	(47 340)	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	(47 340)	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	(47 340)	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	9 290	1 435	–	1 000	2 800	2 800	1 000	–	–
Computer Equipment	9 290	1 435	–	1 000	2 800	2 800	1 000	–	–
Furniture and Office Equipment	(9 843)	1 294	729	2 210	815	815	2 400	–	–
Furniture and Office Equipment	(9 843)	1 294	729	2 210	815	815	2 400	–	–
Machinery and Equipment	3 629	10 291	1 685	1 384	2 729	2 729	3 660	–	–
Machinery and Equipment	3 629	10 291	1 685	1 384	2 729	2 729	3 660	–	–
Transport Assets	10 309	3 476	2 575	–	1 800	1 800	–	–	–
Transport Assets	10 309	3 476	2 575	–	1 800	1 800	–	–	–
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	251 308	97 662	98 629	84 058	108 546	108 546	80 619	19 000	20 000

NC452 Ga-Segonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	(15 360)	–	5 000	5 000	5 000	–	5 000	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	(19 636)	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	(19 636)	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	5 000	5 000	5 000	–	5 000	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	5 000	5 000	5 000	–	5 000	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	4 276	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	4 276	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–

Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		23 117	–	–	–	–	–	–	–	–
Revenue Generating		11 745	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		11 745	–	–	–	–	–	–	–	–
Non-revenue Generating		11 372	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		11 372	–	–	–	–	–	–	–	–
Other assets		24	2 545	(128)	–	–	–	–	–	–
Operational Buildings		24	2 545	(128)	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		24	2 545	(128)	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		145	(2 676)	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		145	(2 676)	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		145	(2 676)	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		282	–	–	–	–	–	–	–	–
Transport Assets		282	–	–	–	–	–	–	–	–
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	23 567	(15 491)	(128)	5 000	5 000	5 000	–	5 000	–
Renewal of Existing Assets as % of total capex		*2.5%*	*-10.6%*	*-0.1%*	*3.6%*	*3.2%*	*3.2%*	*0.0%*	*3.3%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*39.9%*	*-23.0%*	*-0.2%*	*8.6%*	*8.6%*	*8.6%*	*0.0%*	*8.1%*	*0.0%*

NC452 Ga-Segonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		5 836	14 405	12 936	15 500	17 610	17 610	16 724	17 493	18 298
Roads Infrastructure		809	2 694	4 151	6 800	6 791	6 791	7 124	7 452	7 795
Roads		809	2 694	4 151	6 800	6 791	6 791	7 124	7 452	7 795
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 027	6 781	8 785	8 700	10 819	10 819	9 600	10 042	10 504
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		36	660	109	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		3 628	5 441	6 954	7 244	10 244	10 244	8 000	8 368	8 753
LV Networks		1 363	680	1 722	1 456	575	575	1 600	1 674	1 751
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	4 930	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	4 930	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–

Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
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	279	(435)	5 181	1 520	4 672	4 672	5 525	5 779	6 045
Operational Buildings	279	(435)	5 181	1 520	4 672	4 672	5 525	5 779	6 045
Municipal Offices	279	(435)	5 181	1 520	4 672	4 672	5 525	5 779	6 045
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	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	2	3 019	4 029	4 170	4 670	4 670	4 900	5 125	5 361
Furniture and Office Equipment	2	3 019	4 029	4 170	4 670	4 670	4 900	5 125	5 361
Machinery and Equipment	181	3 240	7 833	7 350	6 990	6 990	8 450	8 838	9 245
Machinery and Equipment	181	3 240	7 833	7 350	6 990	6 990	8 450	8 838	9 245
Transport Assets	788	603	970	1 300	1 000	1 000	1 000	1 046	1 094
Transport Assets	788	603	970	1 300	1 000	1 000	1 000	1 046	1 094
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 Repairs and Maintenance Expenditure	1	7 086	20 833	30 950	29 840	34 942	34 942	36 598	38 282	40 043
R&M as a % of PPE		*0.5%*	*1258.3%*	*1869.3%*	*1802.3%*	*2110.5%*	*2110.5%*	*2210.5%*	*2312.2%*	*2418.6%*
R&M as % Operating Expenditure		*1.6%*	*4.0%*	*5.6%*	*5.1%*	*5.9%*	*5.9%*	*6.3%*	*6.2%*	*6.2%*

NC452 Ga-Segonyana - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation by Asset Class/Sub-class										
Infrastructure		**47 530**	**57 235**	**46 220**	**46 957**	**47 457**	**47 457**	**53 138**	**55 582**	**58 139**
Roads Infrastructure		45 541	28 174	18 417	23 095	23 095	23 095	25 000	26 150	27 353
Roads		25 834	28 174	18 417	23 095	23 095	23 095	25 000	26 150	27 353
Road Structures		18 318	–	–	–	–	–	–	–	–
Road Furniture		1 389	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		907	–	–	–	–	–	–	–	–
Drainage Collection		907	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		(28 578)	5 017	5 127	3 422	3 422	3 422	4 800	5 021	5 252
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		(32 260)	5 017	5 127	3 422	3 422	3 422	4 800	5 021	5 252
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		28	–	–	–	–	–	–	–	–
MV Substations		1 127	–	–	–	–	–	–	–	–
MV Switching Stations		54	–	–	–	–	–	–	–	–
MV Networks		23	–	–	–	–	–	–	–	–
LV Networks		2 451	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		20 974	17 968	15 880	15 658	15 658	15 658	17 877	18 700	19 560
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		3 684	–	–	–	–	–	–	–	–
Reservoirs		2 283	–	–	–	–	–	–	–	–
Pump Stations		431	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		14 565	17 968	15 880	15 658	15 658	15 658	17 877	18 700	19 560
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		12	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		6 716	5 052	5 577	4 027	4 027	4 027	4 000	4 184	4 376
Pump Station		1 130	–	–	–	–	–	–	–	–
Reticulation		4 374	5 052	5 577	4 027	4 027	4 027	4 000	4 184	4 376
Waste Water Treatment Works		1 212	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 971	1 025	1 220	756	1 256	1 256	1 461	1 528	1 598
Landfill Sites		942	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		1 029	1 025	1 220	756	1 256	1 256	1 461	1 528	1 598
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**484**	**513**	**–**	**115**	**65**	**65**	**–**	**–**	**–**
Community Facilities		484	513	–	115	65	65	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–

Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	484	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	(0)	513	–	115	65	65	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
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	3 575	2 081	5 093	2 896	3 249	3 249	4 500	4 707	4 924
Operational Buildings	3 575	2 081	5 093	2 896	3 249	3 249	4 500	4 707	4 924
Municipal Offices	3 575	2 081	5 093	2 896	3 249	3 249	4 500	4 707	4 924
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	159	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	159	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	159	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	357	459	380	328	428	428	409	428	447
Computer Equipment	357	459	380	328	428	428	409	428	447
Furniture and Office Equipment	868	3 288	2 458	2 882	2 382	2 382	215	224	235
Furniture and Office Equipment	868	3 288	2 458	2 882	2 382	2 382	215	224	235
Machinery and Equipment	1 618	125	–	402	–	–	–	–	–
Machinery and Equipment	1 618	125	–	402	–	–	–	–	–
Transport Assets	4 518	3 526	688	4 418	4 418	4 418	645	675	706
Transport Assets	4 518	3 526	688	4 418	4 418	4 418	645	675	706
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 Depreciation	1	59 109	67 227	54 839	58 000	58 000	58 000	58 907	61 616	64 451

NC452 Ga-Segonyana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		677 218	57 290	69 311	32 895	38 953	38 953	79 454	127 231	125 260
Roads Infrastructure		551 684	12 415	39 122	22 321	20 785	20 785	15 723	66 231	69 183
Roads		551 684	12 415	39 122	22 321	20 785	20 785	15 723	66 231	69 183
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	17 176	10 574	18 168	18 168	37 731	15 000	10 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	17 176	10 574	18 168	18 168	37 731	15 000	10 000
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		97 024	44 876	4 159	–	–	–	26 000	46 000	46 077
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		97 024	44 876	4 159	–	–	–	26 000	46 000	46 077
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		28 510	–	8 854	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		28 510	–	8 854	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		8 360	886	–	15 221	5 758	5 758	32 522	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–

Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		8 360	886	-	15 221	5 758	5 758	32 522	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		8 360	886	-	15 221	5 758	5 758	32 522	-	-
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		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	5 244	-	-	-	-	-	-	-
Machinery and Equipment		-	5 244	-	-	-	-	-	-	-
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	**685 578**	**63 420**	**69 311**	**48 116**	**44 711**	**44 711**	**111 976**	**127 231**	**125 260**
Upgrading of Existing Assets as % of total capex		*71.4%*	*43.6%*	*41.3%*	*35.1%*	*28.3%*	*28.3%*	*58.1%*	*84.1%*	*86.2%*
Upgrading of Existing Assets as % of depreci*		*1159.9%*	*94.3%*	*126.4%*	*83.0%*	*77.1%*	*77.1%*	*190.1%*	*206.5%*	*194.3%*

NC452 Ga-Segonyana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1							
Vote 1 - Executive & Council		–	–	–				
Vote 2 - FINANCE AND ADMINISTRATION		5 060	–	–				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		12 154	–	–				
Vote 4 - SPORTS & RECREATION		32 522	–	–				
Vote 5 - PUBLIC SAFETY		–	–	–				
Vote 6 - PLANNING AND DEVELOPMENT		15 500	–	–				
Vote 7 - ROAD TRANSPORT		15 723	66 231	69 183				
Vote 8 - ENVIRONMENTAL PROTECTION		–	–	–				
Vote 9 - ENERGY SOURCES		66 025	39 000	30 000				
Vote 10 - WATER MANAGEMENT		45 611	46 000	46 077				
Vote 11 - WASTE WATER MANAGEMENT		–	–	–				
Vote 12 - WASTE MANAGEMENT		–	–	–				
Vote 13 - Other		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**192 595**	**151 231**	**145 260**	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Executive & Council		23 492	24 573	25 703				
Vote 2 - FINANCE AND ADMINISTRATION		187 516	196 142	205 165				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		14 453	15 118	15 813				
Vote 4 - SPORTS & RECREATION		16 072	16 812	17 585				
Vote 5 - PUBLIC SAFETY		29 057	30 393	31 791				
Vote 6 - PLANNING AND DEVELOPMENT		43 508	41 138	43 030				
Vote 7 - ROAD TRANSPORT		41 513	43 422	45 420				
Vote 8 - ENVIRONMENTAL PROTECTION		248	259	271				
Vote 9 - ENERGY SOURCES		165 677	173 298	181 270				
Vote 10 - WATER MANAGEMENT		58 690	61 390	64 214				
Vote 11 - WASTE WATER MANAGEMENT		19 011	19 885	20 800				
Vote 12 - WASTE MANAGEMENT		22 494	23 529	24 611				
Vote 13 - Other		220	230	241				
Vote 14 -								
Vote 15 -								
List entity summary if applicable								
Total future operational costs		621 952	646 190	675 914	–	–	–	–
Future revenue by source	3							
Exchange Revenue		(58 117)	(60 790)	(63 587)				
Service charges - Electricity		(189 599)	(198 321)	(207 443)				
Service charges - Water		(41 316)	(43 217)	(45 205)				
Service charges - Waste Water Management		(19 662)	(20 566)	(21 512)				
Service charges - Waste Management		(13 573)	(14 197)	(14 850)				
Rental of facilities and equipment		(1 690)	(1 767)	(1 849)				
Interest earned - external investments		(5 075)	(5 308)	(5 553)				
Interest earned - outstanding debtors		(5 996)	(6 272)	(6 561)				
Fines, penalties and forfeits		(1 644)	(1 720)	(1 799)				
Licences and permits		(3 715)	(3 886)	(4 064)				
Transfers and subsidies		(232 908)	(260 548)	(270 578)				
Other revenue		(20 185)	(21 113)	(22 085)				
Total future revenue		(593 480)	(637 707)	(665 086)	–	–	–	–
Net Financial Implications		**1 408 027**	**1 435 128**	**1 486 261**	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

NC452 Ga-Segonyana - Supporting Table SA36 Detailed capital budget

R thousand Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2023/24 Medium Term Revenue & Expenditure Framework				
												Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:																
List all capital projects grouped by Function																
Parent Capital expenditure												–	–	–	–	–
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure												–	–	–	–	–
References												–	–	–	–	–

Must reconcile with Budgeted Capital Expenditure
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check 167 812 158 257 192 595 151 231 145 260

NC452 Ga-Segonyana - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand																
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
													Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:																	
List all capital projects grouped by Function																	
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds, Provide a logical starting point on networked infrastructure.

NC452 Ga-Segonyana - Supporting Table SA38 Consolidated detailed operational projects

R thousand Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Prior year outcomes Audited Outcome 2021/22	Prior year outcomes Current Year 2022/23 Full Year Forecast	2023/24 Medium Budget Year 2023/24
Parent municipality:														
List all operational projects grouped by Function														
0	structure:Corrective Maintenance:Planned:Electrical Infrastructure:LV Networks:Electricity Meters:Replace meters													
0	structure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Land:Maintenance for roads & stormwater													1 600
0	live Maintenance:Condition Based:Electrical Infrastructure:MV Networks:MV Network Equipment:Maintenance of electrcity networks													7 124
0	ure:Preventative Maintenance:Condition Based:Furniture and Office Equipment:Maintenance of furniture & office equipment													8 000
0	tructure:Preventative Maintenance:Condition Based:Machinery and Equipment:Maintenance of machinery & equipment													4 900
0	tative Maintenance:Condition Based:Other Assets:Operational Buildings:Municipal Offices:Buildings:Covid 19 Repairs and Maitenance													8 450
0	e:Non-Infrastructure:Preventative Maintenance:Condition Based:Transport Assets:Maitenance of Vehicles													5 525
0	Operational:Municipal Running Cost													1 000
0	Streams:Capacity Building Training and Development:Leadership Development:Empiyees Capacity Building													577 552
0	ms:Communication and Public Participation:Budget Road Show Public Participation:IDP and Budget Road Show													1 000
0	ams:Communication and Public Participation:Mayoral/Executive Mayor Campaigns:Women; Children & Disability													120
0	ams:Financial Management Grant:Audit Outcomes:Implementation of corrective actions to address audit findings													1 000
0	gement Grant:Budget and Treasury Office:Strengthen capacity and upskill officials in the BTO; Internal audit and Audit Committees													420
0	nancial Management Grant:Budget and Treasury Office:Support to strengthen financial governance and oversight:MPAC													63
0	nt:Financial Recovery Plans:Implement of financial management reforms and address shortcomings identified in the FMCMM assessment report													105
0	Management Grant:Financial Recovery Plans:Support of the implementation of the financial misconduct:Reduce UIF&W incurred													105
0	k Streams:Financial Management Grant:Financial Statements:Support the preparation of the Asset Register													105
0	ams:Financial Management Grant:Financial Systems:Updating and Maintenance of Financial System and MSCOA													944
0	Work Streams:Financial Management Grant:Interns Compensation:Interns Salary/Stipend and Tranning													755
0	ical Work Streams:Human Resources:Employee Assistance Programme:Emplyee Study Assistance													35
0	Typical Work Streams:Local Economic Development:Project Implementation:LED Programmes													500
0	onal:Typical Work Streams:Meter Conversion and Replacement:Prepaid Water Conversion													150
0	nal:Typical Work Streams:Occupational Health and Safety:Employees Welness Programmes													1 500
0	perational:Typical Work Streams:Occupational Health and Safety:Health and Safety													200
0	l:Typical Work Streams:Sport Development:Municipal Games:Municipal Sports Development													300
0	erational:Typical Work Streams:Ward Committees:Meetings:Ward Committee Meeting													400
														100
Parent Operational expenditure												–	–	621 952
Entities:														
List all Operational projects grouped by Entity														
Entity A Water project A														
Entity B Electricity project B														
Entity Operational expenditure														
Total Operational expenditure												–	–	–
												–	–	621 952

References

Must reconcile with Budgeted Operating Expenditure

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check 549 512 596 498 (0)

GA-SEGONYANA LOCAL MUNICIPALITY

2023/24

TARIFFS SCHEDULE

TARIFF(RATES AND TAXES) 2023/24

Note: The percentage increases are on average 5.3% CPI
(rounded off where applicable) excluding electricity which is 18.65%, refuse 23% and water and sanitation 18.6%(plus CPI)which is going to be phased in for 3 years and 5 years to achieve cost reflective tariffs

1. MUNICIPAL SERVICES

1.1 ASSESSMENT RATES
ZERO RATED VAT

	2023/24	2024/2025	2025/2026
1.1.1 Market Value			
Households	0.008057	0.008452	0.008849
Business	0.013630	0.014298	0.014970
Multi-Use	0.010780	0.011308	0.011840
Agriculture	0.000449	0.000471	0.000493
Properties owned by the state	0.019640	0.020602	0.021571
State Owned Farm	0.018560	0.019469	0.020385
Institutional	0.008840	0.009273	0.009709
Public service infrastructure property	0.000000	0.000000	0.000000
Industrial	0.013870	0.014550	0.015233
Vacant Land- Residential	0.018560	0.019470	0.020385
Vacant Land- Business and Commercial	0.027270	0.028606	0.029951
Vacant Land- Industrial	0.027730	0.029089	0.030456

Indigent households qualify for exemption but only upon registration as indigents.
Residential households qualify for R25,000.00 exemption on the value of the property.
Bankhara residents qualify for additional rebate of R31 802 based on R56 802 average valuation

2 ELECTRICITY TARIFFS - MONTHLY CHARGES **VAT EXCLUDED(BUT PAYABLE)**		**c/kWh**	c/kWh	c/kWh
1.2.1 PROPERTIES USED FOR RESIDENTIAL PURPOSES AND SCHOOL HOSTELS				
NPO's, OLD AGE HOMES AND CHURCHES				
Indigent Households with an income < R4,121.00 Conventional				
Basic Charge		R 173.42	R 181.92	R 190.47
Usage per kWh	0 - 50			
	51 - 200	R 151.86	R 159.30	R 166.79
	>200	R 245.28	R 257.29	R 269.39
Prepaid per kWh usage				
Indigent Households with an income < R4,121.00				
Basic Charge				
Usage per kWh	0 - 50	R 173.42	R 181.92	R 190.47
	51 - 200	R 151.86	R 159.30	R 166.79
	>200	R 245.28	R 257.29	R 269.39
Non indigents, school hostels, NPO's, Old age homes and churches				
Conventional				
Basic Charge		R 173.42	R 181.92	R 190.47
Usage per kWh	0 - 200	R 151.86	R 159.30	R 166.79
	>200	R 245.28	R 257.29	R 269.39
Prepaid				
Basic Charge		R 173.42	R 181.92	R 190.47
Prepaid per kWh usage	0 - 200	R 151.86	R 159.30	R 166.79
	>200	R 245.28	R 257.29	R 269.39
1.2.2 BUSINESSES(includes guesthouses, private schools and hospitals) (40-69KVA)				
Conventional				
Basic Charge		R 842.32	R 883.59	R 925.12
Usage per kWh		R 217.12	R 227.76	R 238.46
Prepaid				
Basic Charge		R 446.99	R 468.90	R 490.93
Prepaid per kWh usage		R 292.52	R 306.85	R 321.27
1.2.3 INDUSTRIAL: TRANSFORMER SUPPLIED BY CONSUMER				
Basic Charge		R 3 129.47	R 3 282.82	R 3 437.11
Usage per KVA		R 341.86	R 358.61	R 375.47
Usage per kWh		R 121.90	R 127.87	R 133.88
NOTE: A minimum KVA charge is payable based on 70 KVA/Month				
1.2.4 INDUSTRIAL: TRANSFORMER SUPPLIED BY MUNICIPALITY		R -	R -	R -
Basic Charge		R 4 541.72	R 4 764.27	R 4 988.19
Usage per KVA(Demand charge)		R 336.04	R 352.50	R 369.07
Usage per kWh(Energy charge)		R 123.25	R 129.29	R 135.37
NOTE: A minimum KVA charge is payable based on 70 KVA/Month				

			2023/24		2024/2025		2025/2026
1.2.5 RESELLERS							
TRANSFORMER SUPPLIED BY CONSUMER							
Basic Charge		R	3 129.47	R	3 282.82	R	3 437.11
Usage per KVA(Demand charge)		R	338.99	R	355.60	R	372.31
Usage per kWh(Energy charge)		R	123.25	R	129.29	R	135.37
NOTE: A minimum KVA charge is payable based on 70 KVA/Month							
1.2.6 BULK USERS 2 - Large Power Users (>500kVA)							
Basic Charge		R	1 838.16	R	1 928.23	R	2 018.85
Usage per KVA - Demand charge		R	250.52	R	262.79	R	275.14
Usage per kWh - Peak		R	387.71	R	406.71	R	425.82
- Standard		R	172.16	R	180.60	R	189.09
- Off Peak		R	91.49	R	95.98	R	100.49
1.2.7 ORGANS OF STATE							
Conventional							
Basic Charge		R	842.31	R	883.58	R	925.11
Usage per kWh		R	217.12	R	227.76	R	238.46
Prepaid							
Basic Charge		R	446.99	R	468.90	R	490.93
Prepaid per kWh usage		R	292.51	R	306.84	R	321.27
1.2.8 Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service.							
Domestic		R	173.86	R	182.38	R	190.95
Commercial, Industrial and Organs of state		R	446.99	R	468.89	R	490.93
1.2.9 Shifting of Prepaid meters		R	4 425.87	R	4 642.74	R	4 860.95
1.2.10 Reverting back from prepaid power to conventional metered power		R	4 425.87	R	4 642.74	R	4 860.95
1.2.11 Temporary meters (220v 3-phase mainstream breaker - 80amps)		R	1 213.25	R	1 272.70	R	1 332.52
1.2.12 Replacement of meters							
1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES							
VAT EXCLUDED(BUT PAYABLE)							
1.3.1 Indigent Households with an income < R4.121.00	0kl - 6kl	R	-	R	-	R	-
	7kl-12kl	R	17.34	R	18.13	R	18.98
	13kl-36kl	R	17.83	R	18.65	R	19.53
	>36kl	R	18.00	R	18.83	R	19.71
1.3.2 RESIDENTIAL PROPERTIES							
Basic Charge		R	100.00	R	104.60	R	109.52
	0kl - 12kl	R	17.34	R	18.13	R	18.98
	13kl-36kl	R	17.83	R	18.65	R	19.53
	>36kl	R	18.00	R	18.83	R	19.71
PREPAID WATER RESIDENTIAL (WRENCHVILLE AND KURUMAN)							
Indigent Households with an income < R4.121.00	0kl - 6kl	R	-	R	-	R	-
	7kl-12kl	R	23.07	R	24.13	R	25.27
	13kl-36kl	R	23.71	R	24.81	R	25.97
	>36kl	R	23.94	R	25.04	R	26.22
Non indigent households	0kl - 12kl	R	23.07	R	24.13	R	25.27
	13kl-36kl	R	23.71	R	24.81	R	25.97
	>36kl	R	23.94	R	25.04	R	26.22
SEDIBENG AREAS (HOUSEHOLDS ONLY)	0kl - 12kl	R	12.92	R	13.51	R	14.15
	13kl-36kl	R	14.06	R	14.71	R	15.40
	>36kl	R	14.94	R	15.62	R	16.36
1.3.3 NON-PROFIT ORGANISATION	0kl - 12kl	R	17.34	R	18.13	R	18.98
	13kl-36kl	R	17.83	R	18.65	R	19.53
	>36kl	R	18.00	R	18.83	R	19.71

	2023/24	2024/2025	2025/2026
1.3.4 ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT BUILDINGS)			
Basic Charge	R 103.51	R 108.27	R 113.36
Per kiloliter usage	R 29.90	R 31.28	R 32.75
Prepaid kiloliter usage	R 46.30	R 48.43	R 50.71
Bulk water purchases (Commercial) Per kl - supply to households	R 190.67	R 199.44	R 208.81
Bulk water purchases - Commercial supply (As per contract)			
1.3.5 SEWER WATER IRRIGATION	R 351.15	R 367.30	R 384.56
Filling of swimmingpool + VAT	R 802.49	R 839.40	R 878.85
Swimming pool draining	R 1 041.24	R 1 089.14	R 1 140.33
1.3.6 First Eye (Water)			
Per Liter	R 15.89	R 16.62	R 17.40
1.3.7 Shifting of water meters			
Residential	R 842.52	R 881.28	R 922.70
Business	R 1 053.15	R 1 101.59	R 1 153.37
Industrial	R 1 486.80	R 1 555.19	R 1 628.29
1.3.8 Damage to infrastructure	R 18 585.00	R 19 439.91	R 20 353.59
1.4. DOMESTIC REFUSE - MONTHLY CHARGES VAT EXCLUDED			
1.4.1 Residential -1 x removal/week			
R0 - R4 320	R -	R -	R -
> R4 320	R 182.37	R 224.13	R 286.21
1.4.3 GARDEN (RESIDENTIAL) REFUSE			
1. Removal (with 14 days notice) (If dumped in dumping site by resident) (If dumped outside property a fine of R500.00 may be levied) (On open sites, the owner will be penalized R150.00)	R 499.94	R 614.43	R 784.62
Illegal Dumping (Household)	R 1 858.50	R 2 284.10	R 2 916.79
Illegal Dumping (Business and organ of state)	R 5 469.81	R 6 722.39	R 8 584.50
1.4.4 BUSINESSES			
Per holder 1 x removal per week	R 374.74	R 460.55	R 588.12
Per holder 7x removals per week	R 1 557.42	R 1 914.07	R 2 444.27
AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS)			
1 x removal per week	R 285.02	R 350.29	R 447.32
2 x removal per week	R 507.44	R 623.64	R 796.39
3 x or more removals per week	R 754.98	R 927.87	R 1 184.89
This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.			
1.4.5 USE OF LANDFILL SITE			
Per truck(10 cubic metres)	R -	R -	R -
Less than 4 tons pw	R 1 553.12	R 1 908.79	R 2 437.52
Between 4 and 8 tons pw	R 3 106.24	R 3 817.57	R 4 875.04
More than 8 tons pw - Quote (as per special quote)			
1.4.6 BUILDING WASTE			
Load = 8 cubic metres Tipper Truck	R 1 510.59	R 1 856.51	R 2 370.77
Less than 4 and 8 tons pw	R 2 517.65	R 3 094.19	R 3 951.28
Between 4 and 8 tons	R 4 877.94	R 5 994.99	R 7 655.60
More than 8 tons - Quote (as per special quote)			
1.4.7 Putreasabale waste (as per quotation)			
NOTE: The Community Service Department provides the information for the quantity removals per week and on which the tariff is established.			
1.5. SEWERAGE SERVICES - MONTHLY CHARGES VAT EXCLUDED(BUT PAYABLE)			
1.5.1 Basic charge: All residential consumers including indigents using > 6kl of water	R 115.71	R 121.03	R 126.72
1.5.2 Fixed charge for Mothibistadt			

		2023/24		2024/2025		2025/2026
1.5.2.1	RESIDENTIAL (Including Businesses on Residential Properties, Flats)	R 309.67	R	323.91	R	339.14

		2023/24	2024/2025	2025/2026
1.5.2.2 Business, Industries and Institutional in Mothibistadt		R 638.06	R 667.42	R 698.78
1.5.3 Consumption based on water usage for Kuruman and Wrenchville consumers				
1.5.3.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)		34%	35%	37%
1.5.3.2 Business, Industries and Institutional		59%	61%	64%
1.5.3.3 Water Purification Dealers		R 1 032.78	R 1 080.29	R 1 131.06
1.5.4 AVAILABILITY CHARGES		R 291.89	R 305.31	R 319.66
This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.				
1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES VAT EXCLUDED				
1.6.1 Basic charge per month to be levied with the exception that no charge will be levied in the event that a suction service was rendered in a particular month.		R 122.75	R 128.39	R 134.43
1.6.2 SUCTION SERVICES:				
Ga-Segonyana area per kiloliter		R 72.29	R 75.62	R 79.17
Transport per km	(Empty)	R 4.78	R 5.00	R 5.24
	(Loaded)	R 5.78	R 6.04	R 6.33
OUTSIDE GASEGONYANA AREA				
Per kiloliter		R 72.93	R 76.28	R 79.87
Transport per km	(Empty)	R 9.66	R 10.10	R 10.58
	(Loaded)	R 13.54	R 14.16	R 14.83
Dumping at Sewer Plant (per load)		R 1 263.58	R 1 321.71	R 1 383.83
1.6.3 ESP		R 656.43	R 686.63	R 718.90
1.7 CONSUMER DEPOSITS VAT NOT LEVIABLE				
1.7.1 Residential Properties:	Kurum	R 4 140.37	R 4 343.25	R 4 547.38
Wrenchville		R 4 140.37	R 4 343.25	R 4 547.38
Mothibistad		R 1 159.95	R 1 216.79	R 1 273.97
Bankhara-Bodulong		R 547.75	R 574.59	R 601.60
All Indigent Households		R 547.75	R 574.59	R 601.60
Households pre-paid metering		R 2 029.91	R 2 129.38	R 2 229.46
1.7.2 Business Properties:	Kurum	R 5 074.77	R 5 323.44	R 5 573.64
Wrenchville		R 3 044.86	R 3 194.06	R 3 344.18
Mothibistad		R 3 044.86	R 3 194.06	R 3 344.18
Bankhara-Bodulong		R 3 044.86	R 3 194.06	R 3 344.18
Pre-paid Metering		R 2 432.67	R 2 551.87	R 2 671.81
180+ amp Users		R 6 331.38	R 6 641.62	R 6 953.78
NOTE: New Consumers blacklisted at Credit Bureau:- Applicable deposit x 2.0 excluding registered Indigent Households				
1.8 CONNECTION FEES CONSUMER SERVICES VAT EXCLUDED				
Electricity		R 253.21	R 265.62	R 278.10
Water		R 253.21	R 265.62	R 278.10
Sewer				
A 50% rebate is allowed for all registered indigent households (R4,120.00)				
NEW CONNECTIONS for water, electricity and sewerage				
Water		R 1 747.34	R 1 832.96	R 1 919.11
Sewerage		R 1 579.50	R 1 656.90	R 1 734.77
The electricity new connection is determined by a quotation from electricians				
Prepaid water meter		R 4 738.50	R 4 970.69	R 5 204.31
1.8.1 Fire water connection (cost plus 10%)				

	2023/24	2024/2025	2025/2026
1.9 METER TESTING			
VAT EXCLUDED BUT PAYABLE			
Electricity Installation Safety	R 1 579.50	R 1 656.90	R 1 734.77
Water Meters	R 2 632.50	R 2 761.49	R 2 891.28
1.10 INVESTIGATION OF COMPLAINTS			
VAT EXCLUDED BUT PAYABLE			
Normal working hours	R 529.36	R 555.30	R 581.40
After hours	R 690.47	R 724.30	R 758.34
1.11 TAMPERING FEE / BYPASS(METERS)			
Penalty: Households	R 7 371.00	R 7 732.18	R 8 095.59
: Business	R 15 795.00	R 16 568.96	R 17 347.70
: Industrial	R 21 060.00	R 22 091.94	R 23 130.26
Plus: Average must be determined			
Plus: Cost of replacing the meter			

		2023/24	2024/2025	2025/2026
1.12	**COMPUTER PRINT OUT PER PAGE: ACCOUNTS AND PROOF OF RESIDENCE VAT EXCLUDED**			
	Per page	R 5.48	R 5.74	R 6.01
1.13	**DEBT COLLECTION ADMINISTRATION**			
1.13.1	**VAT EXCLUDED(BUT PAYABLE)**			
1.13.2	Administration cost per record per month	R 57.85	R 60.68	R 63.53
	Default/non-payment of accounts:			
	Telephone notice	R 81.33	R 85.32	R 89.33
	Written final notice	R 128.30	R 134.58	R 140.91
	Re-connection of services - Households	R 612.84	R 642.87	R 673.08
1.14	Re-connection of services -Businesses	R 1 019.49	R 1 069.45	R 1 119.71
	Illegal reconnection 25% outstanding debt(mimimum amount same as tampering fee)			
	COLLECTION COSTS			
	Final notice posted or delivered	R 127.15	R 133.38	R 139.65
	Summons: Revenue stamp			
	Sheriff fees			
	Advertisements			
1.15	Judgement notice to debtor	R 127.15	R 133.38	R 139.65
2.	**COMMUNITY FACILITIES**			
2.1	**MUNICIPAL BUILDINGS VAT INCLUDED - RENTAL PER OCCASION**			
2.1.1	TOWN HALL AND CIVIC CENTRE:			
	Rental : Weddings and Parties	R 3 948.75	R 4 142.24	R 4 336.92
	Use of kitchen facilities	R 1 326.78	R 1 391.79	R 1 457.21
	Deposit	R 5 265.00	R 5 522.99	R 5 782.57
	Entertainment events - Rental	R 10 530.00	R 11 045.97	R 11 565.13
	Deposit	R 13 183.56	R 13 829.55	R 14 479.54
	10% Discount where there is an entrance fee for Charitable occassions.			

	2023/24	2024/2025	2025/2026
2.1.1.1 OTHER FACILITIES AT CIVIC CENTRE			
Use of braai facilities	R 1 272.11	R 1 334.45	R 1 397.17
Use of kitchen facilities	R 1 272.11	R 1 334.45	R 1 397.17
Deposit on kitchen equipment	R 2 521.28	R 2 644.82	R 2769.13
2.1.1.2 DEPOSIT PER OCCASION			
Where no entrance fees are charged by organisation in 7.1, for example training groups schools and churches, meetings sport clubs/schools/churches/charity organisations/agricultural unions/pauper burial services:			
Rental per occasion	R 1 158.30	R 1 215.06	R 1 272.16
Deposit per occasion	R 1 368.90	R 1 435.98	R 1 503.47
2.1.1.3 Rental of halls by government departments and unions			
Rental per occasion	R 1 642.68	R 1 723.17	R 1 804.16
Deposit per occasion	R 2 190.24	R 2 297.56	R 2 405.55
2.1.1.4 Rental of halls by government departments, unions for meetings and schools for the purpose of writing examinations, per occasion.	R 1 115.87	R 1 170.55	R 1 225.57
2.1.2 LIBRARY HALL PER OCCASION			
Rental	R 547.56	R 574.39	R 601.39
Deposit	R 378.59	R 397.15	R 415.81
10% Discount for Charitable groups.			
2.1.3 Rental of TABLES AND CHAIRS (charitable and church organisation):			
Per table	R 151.76	R 159.20	R 166.68
Deposit per table	R 203.05	R 213.00	R 223.01
Per chair	R 8.06	R 8.45	R 8.85
Deposit per chair	R 13.37	R 14.03	R 14.69
Transport per km	R 5.17	R 5.42	R 5.68
2.1.4 COMMUNITY HALLS			
Rental	R 876.10	R 919.02	R 962.22
Deposit	R 1 272.11	R 1 334.45	R 1 397.17
Use of kitchen facilities	R 256.19	R 268.74	R 281.37
Entertainment events - Rental	R 2 632.50	R 2 761.49	R 2 891.28
Deposit	R 2 632.50	R 2 761.49	R 2 891.28
Water and electricity charges included in the rental			
2.1.5 RENTAL HOSTELS			
Rental - smaller room	R 1 439.25	R 1 509.77	R 1 580.73
Rental - small room	R 1 727.10	R 1 811.73	R 1 896.88
Rental - medium room	R 2 158.88	R 2 264.66	R 2 371.10
2.1.6 DEPOSIT HOSTELS			
Deposit - smaller rooms	R 1 528.51	R 1 603.41	R 1 678.77
Deposit - small room	R 1 834.21	R 1 924.09	R 2 014.52
Deposit - medium room	R 2 751.32	R 2 886.13	R 3 021.78
2.1.7 RENTAL SMME HUB			
SMALL STALL	R 723.04	R 758.47	R 794.11
LARGE STALL	R 1 446.07	R 1 516.93	R 1 588.23
2.1.8 RENTAL OFFICES			
Cost per square meter (Under roof) as measured over the external wall of the building	R 71.56	R 75.06	R 78.59
2.1.9 ZEBRA STALLS	R 631.80	R 662.76	R 693.91
2.1.10 MOTHIBISTADT HOUSES			
As per contract amount plus CPI			
Municipal services as per approved tariffs			
2.2 SPORTS GROUND			
VAT INCLUDED - RENTAL PER OCCASION			
2.2.1 Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Gamopedi			
Friendly games:Rental	R 303.97	R 318.86	R 333.85
Deposit	R 303.97	R 318.86	R 333.85
Outside teams : Rental	R 1 350.14	R 1 416.30	R 1 482.86
Deposit	R 1 350.14	R 1 416.30	R 1 482.86

	2023/24	2024/2025	2025/2026
Betting games (Tournaments): Rental	R 1 215.88	R 1 275.46	R 1 335.40
Deposit	R 1 215.88	R 1 275.46	R 1 335.40
Festivals and Bashes: Rental(Category A) *	R 19 033.94	R 19 966.61	R 20 905.04
Deposit	R 19 033.94	R 19 966.61	R 20 905.04
Festivals and Bashes: Rental(Category B)*	R 6 839.32	R 7 174.44	R 7 511.64
Deposit	R 11 398.86	R 11 957.41	R 12 519.41
*Categories will be determined by the Municipality			
Developmental games (Schools, Charities, Sports and culture programmes): Rental	R 531.95	R 558.01	R 584.24
: Deposit	R 531.95	R 558.01	R 584.24

2.3

2.3.1 **GRAVE YARD**
VAT INCLUDED - LEVIES PER OCCASION

2.3.2 A 100% rebate is allowed for indigents appearing on our register

2.3.3 Graves at no charge is delegated to Municipal Manager for approval and report back to Council.

2.3.4.1 GRAVES FEES

2.3.4.2 RESIDENTS OF GA-SEGONYANA

Applicable in accordance with the following set conditions namely, proof of income of household must be submitted with reservation and payment of grave and death certificate to establish age of the deceased.

			2023/24	2024/2025	2025/2026
2.3.4.3 Indigents Income up to R4120:			R 480.00	R 503.52	R 527.19
	6 - 13 years of age		R 650.00	R 681.85	R 713.90
	14 years and older		R 540.00	R 566.46	R 593.08
	Double graves		R 1 570.00	R 1 646.93	R 1 724.34
	Deeper gaves		R 1 300.00	R 1 363.70	R 1 427.79
2.3.4.4 Non indigents Income >R4120 :		0 - 5 years	R 820.00	R 860.18	R 900.61
	6 - 13 years of age		R 950.00	R 996.55	R 1 043.39
	14 years and older		R 1 110.00	R 1 164.39	R 1 219.12
	Double graves		R 2 100.00	R 2 202.90	R 2 306.44
	Deeper gaves		R 1 470.00	R 1 542.03	R 1 614.51
Berm system and build out of graves			R 4 960.00	R 5 203.04	R 5 447.58
2.3.4.9 NON-RESIDENTS		0 - 12 years	R 1 290.00	R 1 353.21	R 1 416.81
	13 years and older		R 1 710.00	R 1 793.79	R 1 878.10
	Double graves		R 2 130.00	R 2 234.37	R 2 339.39
Berm system and build out of graves			R 6 630.00	R 6 954.87	R 7 281.75

		2023/24	2024/2025	2025/2026
2.4 CARAVAN PARK				
VAT INCLUDED				
2.4.1 Pensioners above the age of 60 years qualify for a rebate of 10% on all tariffs.				
2.4.2 OVERNIGHT TARIFFS:				
2 bed Exclusive Chalet		R 740.00	R 776.26	R 812.74
3 bed Open Plan		R 620.00	R 650.38	R 680.95
Single room		R 490.00	R 514.01	R 538.17
Encampment per caravan or tent		R 220.00	R 230.78	R 241.63
Daily visitors: per person		R 32.00	R 33.57	R 35.15
per caravan		R 250.00	R 262.25	R 274.58
Block reservations, exluding exclusive chalet per Chalet:	4 Bed	R 730.00	R 765.77	R 801.76
	3 Bed	R 560.00	R 587.44	R 615.05
2.4.3 DEPOSIT:				
Per Chalet		R 580.00	R 608.42	R 637.02
Per Room		R 350.00	R 367.15	R 384.41
2.5 NATURE RESERVE				
VAT INCLUDED - ENTRANCE FEE				
Organised school children (per child)		R 8.00	R 8.39	R 8.79
Children		R 15.00	R 15.74	R 16.47
Adult		R 30.00	R 31.47	R 32.95
Vehicle		R 45.00	R 47.21	R 49.42
Bus		R 150.00	R 157.35	R 164.75
2.6 THE EYE				
VAT INCLUDED - ENTRANCE FEE				
Organised school children (per child)		R 12.00	R 12.59	R 13.18
Children up to 18 years		R 16.00	R 16.78	R 17.57
Adults		R 22.00	R 23.08	R 24.16
Wedding per group up to 20		R 540.00	R 566.46	R 593.08
2.7 PARKS				
ENTRANCE FEES				
Children up to 18 years		R 22.00	R 23.08	R 24.16
Adults		R 32.00	R 33.57	R 35.15
2.8 SWIMMING BATHS				
VAT INCLUDED - ENTRANCE FEE				
Children up to 18 years For 2 hours		R 10.00	R 10.49	R 10.98
Adults For 2 hours		R 20.00	R 20.98	R 21.97
2.9 ENCROACHMENT				
VAT INCLUDED				
Fees		R 160.00	R 167.84	R 175.73
2.10 ILLEGAL LAND USE				
VAT INCLUDED				
With minimum penalty of		R 25 308.82	R 26 548.95	R 27 796.75
With maximum penalty of		R 75 948.80	R 79 670.29	R 83 414.79
Depends on size of stand.				
2.11 TRADE LICENCES				
VAT INCLUDED				
Per Licence : Informal trading i.e Tuckshops, salons		R 684.45	R 717.99	R 751.73
: Formal trading i.e wholesale and retail		R 1 705.86	R 1 789.45	R 1 873.55

	2023/24	2024/2025	2025/2026
2.12 HAWKERS PERMITS			
VAT INCLUDED			
Permits	R 165.00	R 173.09	R 181.22
Trade licences - Renewal	R 850.00	R 891.65	R 933.56
Hawkers Permit - Renewal	R 125.00	R 131.13	R 137.29
2.12 ILLEGAL LOGGING AT TUCKSHOPS & SHOPS			
VAT INCLUDED			
Penalty	R 5 265.00	R 5 522.99	R 5 782.57
2.13 LIBRARY			
VAT INCLUDED			
Identity ticket replacement due to misplacement	R 80.00	R 83.92	R 87.86
Admin Levy books outstanding after 4 weeks	R 65.00	R 68.19	R 71.39
2.14 ADVERTISING SIGNS AND HOARDINGS			
2.14.1 Advertsing signs			
Cost per square meter	R 161.10	R 169.00	R 176.94
Minimum charge	R 1 611.04	R 1 689.98	R 1 769.41
Guest house Board-Single sided	R 644.42	R 675.99	R 707.76
Guest house Board-double sided	R 902.18	R 946.39	R 990.87
Illegal advertising signs	R 15 795.00	R 16 568.96	R 17 347.70
	R -	R -	R -
2.14.2 BANNERS			
Deposit	R 1 031.07	R 1 081.59	R 1 132.42
Fees per week	R 620.25	R 650.64	R 681.22
Illegal banners	R 5 265.00	R 5 522.99	R 5 782.57
2.14.3 POSTERS			
(i) Application per poster - non profit organisation	R 21.06	R 22.09	R 23.13
No commercial advertising and logos of sponsors will appear on posters			
(ii) Application for religious, sporting and cultural events, commercial logos of sponsors per week	R 80.55	R 84.50	R 88.47
Minimum charge per week	R 161.10	R 169.00	R 176.94
(iii) Application per candidate	R 1 611.04	R 1 689.98	R 1 769.41
(iv) **Application per registered political party and independents**	R 1 611.04	R 1 689.98	R 1 769.41
Fully refundable on removal			
Excluding present serving councillors that hold and arrange community meetings. Poster should be removed within 48 hours. Failing to do so deposit will not be reclaimable			
Application to display advertising signs	R 1 611.04	R 1 689.98	R 1 769.41
Advertising signs displayed on municipal property	R 2 416.56	R 2 534.97	R 2 654.11
Advertising fee per month	R 273.88	R 287.30	R 300.80
Removal cost per poster	R 210.60	R 220.92	R 231.30

	2023/24	2024/2025	2025/2026
2.15 PHOTOCOPIES			
VAT INCLUDED			
A4 size	R 2.19	R 2.30	R 2.41
A3 size	R 3.83	R 4.02	R 4.21
A4 size colour	R 2.74	R 2.87	R 3.01
A3 size colour	R 5.48	R 5.74	R 6.01
2.16 FAXES PER PAGE			
VAT INCLUDED			
Received	R 6.30	R 6.61	R 6.92
Send	R 4.58	R 4.80	R 5.03
Special tariff to Staff and Councillors			
tariff less 20%			
2.17 TESTING OF VEHICLE BRAKES			
VAT EXCLUDED			
Fee	R 379.43	R 398.02	R 416.73
2.18 POUNDING FEES			
VAT EXCLUDED			
Impounding:			
Trolleys per trolley per day: Minimum	R 91.64	R 96.13	R 100.65
LDV's per LDV per day: Minimum	R 687.30	R 720.97	R 754.86
Horses, donkey's cattle and pigs per day	R 383.29	R 402.07	R 420.97
Sheep and goat (each)	R 219.02	R 229.76	R 240.55
Maintenance:			
Horses, donkey's cattle and pigs per day	R 164.27	R 172.32	R 180.42
Sheep and goat (each)	R 65.71	R 68.93	R 72.17
2.19 TRAFFIC			
Functions, Marches and Sports			
Monday to Saturday			
One or two officer per event	R 1 288.83	R 1 351.98	R 1 415.53
Three or four officers per event	R 2 577.66	R 2 703.97	R 2 831.05
More than four officers per event	R 3 222.08	R 3 379.96	R 3 538.82
Sunday and Public Holidays			
Per officer per hour	R 1 208.28	R 1 267.49	R 1 327.06
ESCORT OF ABNORMAL LOADS			
Monday to Friday			
Per truck per officer	R 1 053.00	R 1 104.60	R 1 156.51
Saturday, Sunday and Public Holidays			
Per truck per officer	R 2 632.50	R 2 761.49	R 2 891.28
Indigint Funerals			
Government Event			
	R 2 632.50	R 2 761.49	R 2 891.28
Penalty for offloading during unauthorised hours			
2.21 AIRSTRIP			
Event : Rental	R 12 689.30	R 13 311.07	R 13 936.69
Deposit 100%	R 12 689.30	R 13 311.07	R 13 936.69
Rental of Hangers : As per contract			
3. LAND USE			
3.1 GROUND AND GRAVEL SALES			
VAT INCLUDED			
3.1.1 Ground Private - per 6 cubic metre truck	R 379.43	R 398.02	R 416.73
Ground Contractor - per 6 cubic metre truck	R 379.43	R 398.02	R 416.73
3.1.2 Gravel Private - per 6 cubic metre truck	R 379.43	R 398.02	R 416.73
Gravel Contractor - per 6 cubic metre truck	R 379.43	R 398.02	R 416.73
3.1.3 Open land per square meter(serviced)	R 84.24	R 88.37	R 92.52
Open land per square meter(unserviced)	R 42.12	R 44.18	R 46.26
Open land per square meter(serviced) - Industrial	R 105.30	R 110.46	R 115.65
Open land per square meter(unserviced)- Industrial	R 52.65	R 55.23	R 57.83

		2023/24	2024/2025	2025/2026
3.2 BUILDING AND OTHER PLANS COPIES				
VAT INCLUDED				
3.2.1 Black and White				
Size A4(Removed A0)		R 16.43	R 17.23	R 18.04
Size A3(Removed A1)		R 27.38	R 28.72	R 30.07
A2		R 109.51	R 114.88	R 120.28
3.3 BUILDING PLAN APPROVAL - VAT INCLUDED				
VAT INCLUDED				
3.3.1 Residential and Agricultural stands				
Cost per square metre		R 30.66	R 32.17	R 33.68
Minimum charge		R 1 423.66	R 1 493.42	R 1 563.61
Maximum charge		R 22 909.91	R 24 032.50	R 25 162.02
Penalty: R 20 000 Minimum charge:				
If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.2 Business, Residential zone 2 and 3 and Guest houses				
Cost per square metre		R 60.23	R 63.18	R 66.15
Minimum charge		R 5 727.48	R 6 008.12	R 6 290.51
Penalty: R 50 000 minimum charge				
If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.3 Industrial stands				
Cost per square metre		R 109.51	R 114.88	R 120.28
Minimum charge		R 9 308.52	R 9 764.64	R 10 223.58
Penalty: R 80 000 miniunm charge				
If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.4 NGOS, NPOS and churches				
Cost per square metre		R 10.53	R 11.05	R 11.57
Penalty: R 5 000 minimum				
If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.5 Government buildings				
Cost per square metre		R 15.80	R 16.57	R 17.35
Penalty: R10 000 minimum				
If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.4 Residential Zone 2(2 or more Townhouses) per square meter		R 32.85	R 34.46	R 36.08
Residential Zone 3 (Flats) per square meter per unit		R 32.85	R 34.46	R 36.08
3.3.5 Occupation certificates		R 164.27	R 172.32	R 180.42
3.4 BUILDING DEPOSITS				
VAT EXCLUDED(BUT PAYABLE)				
3.4.1 Residential: 0 - 80 square metre		R 1 752.19	R 1 838.05	R 1 924.44
80+ square metre		R 2 956.82	R 3 101.71	R 3 247.49
3.4.2 Businesses		R 8 103.89	R 8 500.98	R 8 900.52
3.4.3 **INTERNAL ALTERATIONS**				
(i) Residential: 0 - 80 square metre		R 1 752.19	R 1 838.05	R 1 924.44
80+ square metre		R 2 956.82	R 3 101.71	R 3 247.49
(ii) Business		R 9 199.01	R 9 649.76	R 10 103.30
3.5 LAND USE MANAGEMENT FEES				
VAT EXCLUDED(BUT PAYABLE)				
3.5.1 **Category 1 Aplications MPT**				
Township establishment		R 2 737.80	R 2 871.95	R 3 006.93
0-20 Erven	(Plus R 100 per erf)			
Plus tariff per erf in addition to the first 20 erven	(Plus bulk service contribution)			
Application for Rezoning		R 2 737.80	R 2 871.95	R 3 006.93

	2023/24	2024/2025	2025/2026
Removal, amendment or suspension of a restrictive conditions, servitude or reservation against tittle of the land	R 4 599.50	R 4 824.88	R 5 051.65
Permanent closure of any public place or road	R 3 285.36	R 3 446.34	R 3 608.32
Amendment or cancellation in whole or in part of a general plan	R 3 285.36	R 3 446.34	R 3 608.32
Subdivision/ Consolidation of any land other than the subdivision which is provided for as a category 2 applications per additional portion after 5. the per erf tariff per erf in additional	R 4 599.50	R 4 824.88	R 5 051.65
Any consent or approval required in terms of a condition of title, a condition of establishment or conditionof an existing scheme or land use scheme	R 3 832.92	R 4 020.73	R 4 209.71

3.5.2 **Category 2 Applications (Authorised officials)**

Application to occupational practice, relaxation of building lines,coverage,boundary wall heigl amendment of site development plan(Separate tariff will be charged for simultaneous application)	R 4 599.50	R 4 824.88	R 5 051.65
Subdivision/ consolidation of any land where subdivision is expressly provided for in a land use scheme Per additional portion after 5. then per erf tariff per in addition	R 3 832.92	R 4 020.73	R 4 209.71
The consent of the municipality for any land use purpose or departure or deviation in terms of a land use scheme or existing scheme which does not constitute a land development application	R 3 832.92	R 4 020.73	R 4 209.71

		2023/24	2024/2025	2025/2026
3.5.3	**Other tariffs as per specific need**			
	Hard Copy of SDF	R 2 299.75	R 2 412.44	R 2 525.82
	Hard Copy of Land Use Regulations	R 492.80	R 516.95	R 541.25
	Customised product compilation fee (DVD, CD of documents)	R 328.54	R 344.63	R 360.83
3.5.4	**CONTRAVENTION PENALTY (LAND USE)**			
	Application cost + 50%			
	Residential, Government and NGO's	R 25 308.82	R 26 548.95	R 27 796.75
	Business, Residential 2&3 and Industrial	R 75 948.80	R 79 670.29	R 83 414.79
3.5.5	**ENCHROACHMENT**			
	Municipal Land			
	Rate per square metre			
3.6	**APPLICATION FOR HOME ENTERPRISE**			
	VAT EXCLUDED(BUT PAYABLE)			
	Application fee	R 328.54	R 344.63	R 360.83
	Departures land use restrictions on stands			
	< 500 square metre	R 328.54	R 344.63	R 360.83
	501 - 750 square metre	R 438.05	R 459.51	R 481.11
	> 750 square metre	R 438.05	R 459.51	R 481.11
3.7	**CERTIFICATE PER ISSUE**			
	VAT EXCLUDED(BUT PAYABLE)			
	Valuation	R 330.44	R 346.63	R 362.93
	Clearance	R 480.65	R 504.20	R 527.90
	Zoning	R 328.54	R 344.63	R 360.83
	SPLUMA Certificate	R 526.50	R 552.30	R 578.26
3.8	**HIRING OF MACHINES(If machine used less than an hour still pay full price)**			
	Grader per hour	R 1 160.56	R 1 217.42	R 1 274.64
	TLB per hour	R 714.18	R 749.18	R 784.39
	Front end loader	R 1 115.87	R 1 170.55	R 1 225.57
	Water truck	R 669.49	R 702.30	R 735.31
	Compactor	R 669.49	R 702.30	R 735.31
3.9	**CONTRIBUTION TO BULK SERVICES**			
	Payments to be made prior to approval of business plans			
	To be levied as per council policy subject to liason with developers			
	when land salesor new developments are concluded			
	Cost per square metre			
	Residential low cost			
	Non subsidised household			
	Business			
	Industrial			
3.9.1	**Water**			
	Intermediate LOS	R 3 362.21	R 3 526.96	R 3 692.72
	Low	R 7 240.03	R 7 594.79	R 7 951.74
	Medim	R 14 135.27	R 14 827.90	R 15 524.81
	High	R 27 150.87	R 28 481.27	R 29 819.89
3.9.2	**Sanitation**			
	Low	R 9 308.62	R 9 764.74	R 10 223.68
	Medium	R 15 238.84	R 15 985.54	R 16 736.86
	High	R 22 134.08	R 23 218.65	R 24 309.93
3.9.3	**Electricity**			
	LOS	R 6 895.25	R 7 233.12	R 7 573.07
	Low	R 13 790.50	R 14 466.23	R 15 146.14
	Medium	R 27 580.99	R 28 932.46	R 30 292.29
	high	R 41 371.49	R 43 398.69	R 45 438.43
3.10	**DISASTER MANAGEMENT FEES**			
3.10.1	Emergency Services Kuruman Airstrip	R 2 737.80	R 2 871.95	R 3 006.93
3.10.2	Emergency Services Tswalu Airstrip	R 7 583.71	R 7 955.31	R 8 329.21
3.10.3	Emergency Services Danielskuil Airstrip	R 3 969.81	R 4 164.33	R 4 360.05
3.10.4	Emergency Services Kathu Airstrip	R 3 312.74	R 3 475.06	R 3 638.39
3.10.5	Flammable liguid registration			
3.10.5.1	1 Litre to 46000 Litres	R 400.14	R 419.75	R 439.47

	2023/24	2024/2025	2025/2026
3.10.5.2 46001 to 120 000 Litres	R 684.45	R 717.99	R 751.73
3.10.5.3 120001and more	R 1 021.41	R 1 071.46	R 1 121.82
3.10.6 Re- print of Flammable Certificate	R 136.89	R 143.60	R 150.35
3.10.7 Safety Certificates	R 210.60	R 220.92	R 231.30
3.10.8 Re- print of Safety Certificate	R 136.89	R 143.60	R 150.35
3.10.9 Personnel responding to emergency incidents			
3.10.1 Fire engine per hour	R 164.27	R 172.32	R 180.42
3.10.2 Fire engine per kilometre	R 21.90	R 22.98	R 24.06
3.10.3 Utility Bakkie per kilometre	R 84.24	R 88.37	R 92.52
3.10.4 1 x Firefighter per hour	R 32.85	R 34.46	R 36.08
3.10.5 1 x Officer per hour	R 43.80	R 45.95	R 48.11

3.11 BY LAWS FINES SECTION 2 ACT 32/2000 - LAW ENFORCEMENT

3.11.1 No person/owner shall damage, deface or tamper with public property	R 1 579.50	R 1 656.90	R 1 734.77
3.11.2 No person shall remove, displace, conceal or tamper with public property	R 1 579.50	R 1 656.90	R 1 734.77
3.11.3 No person shall deface the street surface by means of paint or any other markings	R 789.75	R 828.45	R 867.38
3.11.4 No person shall throw, discard or deposit refuse on any public place or vacant stand	R 789.75	R 828.45	R 867.38
3.11.5 No person shall refuse any authorized officer without lawful reason, entrance to or upon any premises on officer's request	R 473.85	R 497.07	R 520.43
3.11.6 No person shall refuse or fail to give any information lawfully required by the officer.	R 473.85	R 497.07	R 520.43
3.11.7 No person shall hinder or obstruct an officer in execution of his/her duties.	R 789.75	R 828.45	R 867.38
3.11.8 No person shall display any sign, poster or banner that is indecent offensive in a public space.	R 315.90	R 331.38	R 346.95
3.11.9 No person shall display any sign, poster or banner that is indecent offensive in such a manner that is visible from a public space.	R 315.90	R 331.38	R 346.95
3.11.10 No person shall display any sign, poster or banner without written permission of the Municipality.	R 789.75	R 828.45	R 867.38
3 1 No person shall fial to display the allocated street number.	R 210.60	R 220.92	R 231.30
3.11.12 No person shall obstruct or hinder an officer that may prohibit the sale, detain, seize of any food wrapping or packaging which in his/her opinion is diseased, unsound, unwholesome, contaminated or unfit for human consumption.	R 1 579.50	R 1 656.90	R 1 734.77
3.11.13 No person shall damage or de-place a plate displaying street name.	R 473.85	R 497.07	R 520.43
3.11.14 No person shall damage or de-place a street number.	R 473.85	R 497.07	R 520.43
3.11.15 No person shall damage or de-place any sign authorized or erected by the Municipality.	R 473.85	R 497.07	R 520.43
3.11.16 No person shall beg in a public place without written permission from the Municipality.	R 210.60	R 220.92	R 231.30
3.11.17 No person shall beg from door to door without written permission from the Municipality.			
3.11.18 No person shall act as a car guard while not employed by a Muniicpality or any permitted organization.	R 210.60	R 220.92	R 231.30
3.11.19 No organization shall render a car guard service without prior written permission of the Municipality	R 789.75	R 828.45	R 867.38
3.11.20 No person shall spill, drop or place in a public place any matter that may impede the cleaniliness of town	R 210.60	R 220.92	R 231.30
3.11.21 No person shall spill, drop or place in a public place any matter that may cause annoyance or danger.	R 210.60	R 220.92	R 231.30
3.11.22 No person shall spit in or at a public place.	R 105.30	R 110.46	R 115.65
3.11.23 No person shall urinate or defecate in or at a public place.	R 210.60	R 220.92	R 231.30
3.11.24 No person shall micro manufacture any form of liquor.	R 3 159.00	R 3 313.79	R 3 469.54
3.11.25 No person shall retail sale of consuption of liquor in a public place.	R 3 159.00	R 3 313.79	R 3 469.54
3.11.26 No person shall consume any form of liquor in a public place.	R 789.75	R 828.45	R 867.38
3 11 27 No person shall inhale the fumes of any glue, adhesive or volatile substance.	R 105.30	R 110.46	R 115.65
3 .8 No person shall provide a substance refered to in subsection 10(1) if it is reasonably evident that the substance is acquired for the inhalation of the fumes as indicated in subsection 10(1).	R - R 789.75	R - R 828.45	R - R 867.38
3.11.29 No person shall gather, sit, lie or walk in a street or sidewalk in a manner as to cause obstruction or to imped person.	R 157.95	R 165.69	R 173.48
3.11.30 No person shall use indecent, offensive or loud language in a public space.	R 157.95	R 165.69	R 173.48
3.11.31 No person shall fight, threaten or disturb other pesons by shouting or arguing in a public place that may lead to violance.	R 315.90	R 331.38	R 346.95
3.11.32 No person shall cause excessive noise on a public place	R 315.90	R 331.38	R 346.95
3.11.33 No person shall disturb the peace in a residential area by causing excessive noise or by fighting, shouting or arguing.	R 315.90	R 331.38	R 346.95
3.11.34 No person shall explode a firecracker or other fireworks causing a loud noise without the written permission of the Municipality.	R 789.75	R 828.45	R 867.38
3.11.35 No person shall without prior written permission of the Municipality play music or use a microphone to invite the public to business premises.	R 789.75	R 828.45	R 867.38
3.11.36 No person shall in or from a public place taut or indicate willingness to work for reward except in an area designated by the Municipality.	R 789.75	R 828.45	R 867.38
3.11.37 No person shall distribute, place or hand out handbills without prior written permission of the Municipality.	R 210.60	R 220.92	R 231.30

3.12 BY LAWS FINES SECTION 2 ACT 32/2000 - STREET TRADERS

3.12.1 No person shall do business as a street trader with prior written permission of the Municipality.	R 473.85	R 497.07	R 520.43
3.12.2 No person shall fial to carry written proof of permission to do business as a street trader in possession.	R 210.60	R 220.92	R 231.30
3.12.3 No person who do business as a street trader shall allow his/her property to corner a large space.	R 210.60	R 220.92	R 231.30
3.12.4 No person shall place his/her goods to constitute a danger to persons.	R 210.60	R 220.92	R 231.30
3.12.5 No person known as a street trader shall erect a structure to provide shelter/shade.	R 210.60	R 220.92	R 231.30

	2023/24	2024/2025	2025/2026
3.12.6 No person shall obstruct a fire hydrant or demarcated area for the use of emergency vehicle or service.	R 210.60	R 220.92	R 231.30
3.12.7 No person shall leave his/her property or goods after trading hours at the designated area.	R 210.60	R 220.92	R 231.30
3.12.8 No person shall make an open fire that could harm a peson or damage buildings or vehicles.	R 473.85	R 497.07	R 520.43
3.12.9 No person may keep combustibles in quantities contrary to any law regarding prevention fighting of fires.	R 473.85	R 497.07	R 520.43
3.12.10 No person shall strore his/her goods in a manhole, storm wter drain, bus shelter or public toilet.	R 315.90	R 331.38	R 346.95
3.12.11 No person shall fail to keep his/her goods or property clean and in a sanitary condition.	R 315.90	R 331.38	R 346.95
3.12.12 No person shall dispose litter generated by his/her business.	R 315.90	R 331.38	R 346.95
3.12.13 No person shall fail to ensure that the area is free of litter at the end of the day at the designated area.	R 210.60	R 220.92	R 231.30
3.12.14 No person shall do street trading who obstructs access to or use of a street bus stop shelter or other facility intended for public use.	R 315.90	R 331.38	R 346.95
3.12.15 No person shall do street trading who obstructs the visibility of a display window signboard or premises.	R 315.90	R 331.38	R 346.95
3.12.16 No person shall do street trading who obstrucs access to a building automatic bank teller or pedestrian crossing.	R 315.90	R 331.38	R 346.95
3.12.17 No person shall leave less than 2m width of a sidewalk clear for pedestrian use, or any other manner obstructs pedestrians.	R 315.90	R 331.38	R 346.95
3.12.18 No person shall do street trading who obstructs the view of any road user.	R 315.90	R 331.38	R 346.95
3.12.19 No person shall do street trading who causes an obstruction on the road way.	R 789.75	R 828.45	R 867.38
3.12.20 No person shall do street trading who obstruct any Road marking.	R 473.85	R 497.07	R 520.43
3.12.21 No person shall do street trading or interfere in any wasy with any vehicle park along side such place.	R 473.85	R 497.07	R 520.43
3.12.22 No street trader may compete with existing businesses.	R 473.85	R 497.07	R 520.43
3.12.23 No person shall do business as a street trader on verge.	R 473.85	R 497.07	R 520.43
3.12.24 No person shall do business as a street trader at a place of worship of any faith or denomination.	R 473.85	R 497.07	R 520.43
3.12.25 No person shall do business as street trader in front of a historical monument.	R 473.85	R 497.07	R 520.43
3.12.26 No person shall do business as street trader in front of a building used for public public purposes.	R 473.85	R 497.07	R 520.43
3.13 BY LAWS FINES SECTION 2 ACT 32/2000 - WASTE MANAGEMENT BY - LAWS			
3.13.1 No person shall open, tamper with or remove anything from a plastic bin liner placed outside a property.	R 210.60	R 220.92	R 231.30
3.13.2 No person shall enter a disposal site for any purpose other than the disposal of refuse.	R 210.60	R 220.92	R 231.30
3.13.3 No person shall remove or interfere with refuse at a Municipal disposal site.	R 210.60	R 220.92	R 231.30
3.14 NOISE ABATEMENT AND PREVENTION OF NUISANCE BY-LAWS			
3.14.1 No person shall dump accumulate objectionable material on any erf, street drain, water furrow or sewer thoroughfare.	R 1 579.50	R 1 656.90	R 1 734.77
3.14.2 No person shall do work business or profession on any erf in Municipal area source or become a discomfort or annoyance to the neighbourhood.	R 473.85	R 497.07	R 520.43
3.14.3 No person shall deposit, drop or place any fruit or vegetable peels, broken glass bottles or	R 473.85	R 497.07	R 520.43
3.14.4 No person will be allowed any erf to be overgrown with bush, weeds or grass or other vegetation except cultivated trees.	R 473.85	R 497.07	R 520.43
3.14.5 No person shall be allowed to keep on his premises any animal or bird which creates a disturbance or a nuisance to the neighbours by making frequent and excessive noise.	R 315.90	R 331.38	R 346.95
3.14.6 No person will be permitted the carcass of any animal being his property of which he is in charge on his premises in a Municipal area.	R 315.90	R 331.38	R 346.95
3.14.7 No person shall disturb the public peace in any street or public by means of shouting insistent hooting wrangling quarreling by collecting a crowd for striking.	R 315.90	R 331.38	R 346.95
3.14.8 No person will be allowed to advertise in any street or public place by means of omega phone, loudspeaker or similar device shouting blowing horns.	R 315.90	R 331.38	R 346.95
3.15 BY -LAWS PARKS FOR CARAVANS & MOBILE HOMES			
3.15.1 No person will be allowed to camp on a site without a valid camping permit.	R 789.75	R 828.45	R 867.38
3.15.2 No person will be allowed to wash or hang out to dry articles else where than in the washing area.	R 210.60	R 220.92	R 231.30
3.15.3 No person will be allowed to dispose of refuse else where than in a refuse bin.	R 1 579.50	R 1 656.90	R 1 734.77
3.15.4 No person will be allowed to disturb, deface, damage, destroy or remove any movable or immovable property belonging to the Municipality including signs, trees and bushes.	R 789.75	R 828.45	R 867.38
3.15.5 No person will be allowed to injure, kill, capture or disturb any animal, bird, nest or eggs of any bird.	R 210.60	R 220.92	R 231.30

	2023/24	2024/2025	2025/2026
3.15.6 No person will be allowed to do any repairs on any vehicle within the caravan park or mobile homes.	R 210.60	R 220.92	R 231.30
3.15.7 No person will be allowed to apper in a nude state or improperly dressed.	R 210.60	R 220.92	R 231.30
3.15.8 No person will be allowed to enter any sanitary convenience or dressing room for the opposite sex.	R 473.85	R 497.07	R 520.43
3.15.9 No person will be allowed to deposit bottles, broken glass or rubbish at caravans and mobile homes.	R 473.85	R 497.07	R 520.43
3.15.10 No person will be allowed to make any music in a manner which disturb the peace and cause a nuisance to campers.	R 473.85	R 497.07	R 520.43
3.15.11 No person will be allowed to make a fire it it is not in an assinged place or mobile barbaque equipment.	R 315.90	R 331.38	R 346.95
3.15.12 No person will be allowed to discharge a fire arm, air riffle or air pistol at Caravan Park or mobile homes.	R 315.90	R 331.38	R 346.95
3.15.13 No person will be allowed to discharge any fireworks at Caravan park or mobile homes.	R 315.90	R 331.38	R 346.95
3.15.14 No person will be allowed to collect alms, beg or gamble at Caravan park or mobile homes.	R 473.85	R 497.07	R 520.43
3.15.15 No person will be allowed to make a electrical connection without the permission of the caretaker.	R 473.85	R 497.07	R 520.43
3.15.16 No person will be allowed to use an electrical connection for a purpose other than campers or camping needs.	R 473.85	R 497.07	R 520.43
3.15.17 No person will be allowed to hinder any employee of the Municipality in the execution of his/her duties.	R 473.85	R 497.07	R 520.43
3.16 SELLING OF FOOD			
3.16.1 No person shall sell food from any premises whereon a case fo communicable disease has occurred.	R 789.75	R 828.45	R 867.38
3.16.2 No person shall sell food from any source wherefrom food previously supplied is suspected to have been the cause of any case of cummunicable disease.			
3.16.3 No person shall sell food from a vehicle(other than a bicycle) which is not registered or approved of in terms of the By-Laws.			
3.16.4 No person shall sell food if he is of the opinion that consumption thereof is likely to cause sickness or disease.	R 789.75	R 828.45	R 867.38
3.16.5 No person shall sell food if it does not meet with the standards of these By-Laws.	R 789.75	R 828.45	R 867.38
3.16.6 No person shall sell food at or from any premises whereon the buildings or other circumstances do not meet with the requirements of these By-Laws.	R 1 579.50	R 1 656.90	R 1 734.77
3.16.7 No person shall operate a business involbint the preparation, storing, handling, sale or distribution of food without a valid licence.	R 1 579.50	R 1 656.90	R 1 734.77
3.16.8 No person shall caryy on with business if the walls are not constructed of brick, concrete or any any approved materiall not smoothly finished of portions the premises, where food is prepared must be in addition suitably covered with tiles.	R 789.75	R 828.45	R 867.38
3.16.9 No person shall carry on with business if the floors of the premises where food is being prepared, stored and handled is not constructed of concrete or other similar solid impervious rat proof materia.l	R 789.75	R 828.45	R 867.38
3.16.10 No person shall carry on with business of preparationof food if the ceilings are not of approved material with lime or cement plate or other suitable impervious material.	R 789.75	R 828.45	R 867.38
3.16.11 No person shall carry on with business if not comply with the adequate natural or article means of lighting and ventilation in conformity with the requirements of the Municipal Building By-Laws.	R 473.85	R 497.07	R 520.43
3.16.12 No person shall carry on business if the premises is not constructed to fully vermin proof in all respect in the prescribed standards.	R 473.85	R 497.07	R 520.43
3.6.13 No person or owner shall use a premises with an opening or an inlet to the drains form a urinal or stable.	R 789.75	R 828.45	R 867.38
3.16.14 No person shall use a space in the yard for the storage of refuse receptacles and no acces thereto other than through the shop of manufactory.	R 789.75	R 828.45	R 867.38
3.6.15 No person shall be allowed to make use of other than effective means of draining and disposal of waste liquids and storm water.	R 789.75	R 828.45	R 867.38
3.6.16 No person shall be allowed to do business in a kiosk tht is not approved by a Municipal engineer.	R 789.75	R 828.45	R 867.38
3.6.17 The owner fails to repair or maintain all the building, hardened areas, drains, drainage corrections and or other appurtenances in a good order and condition.	R 789.75	R 828.45	R 867.38
3.6.18 The owner fails to paint color wash, lime wash or otherwise suitably renovate any exterior part of the premises owned by him when so required by the Health Inspector.	R 473.85	R 497.07	R 520.43
3.6.19 The occupier fails to paint or otherwise suitably renovate any internal part of the premises occupied by him at least once every year and at such other times as may be required by the Health Inspector.	R 473.85	R 497.07	R 520.43
3.6.20 No flesh of any animal or carcass of any bird that died as the result of an accident or disease shall be prepared for sale, store or kept.	R 1 579.50	R 1 656.90	R 1 734.77
3.6.21 No owner shall fail to keep all milk dairy products, meat dressed poultry, fish or any other article of food whether frozen cooker or otherwise at the correct temperatures.	R 789.75	R 828.45	R 867.38
3.6.22 No owner shall fail to comply of any authorized officer that forbid the use of any vessel, utensil, machine, equipment or apparatus used for the manufacture, preparation, storage, handling, sale or distribution of food which in his opinion is unsuitable.	R 789.75	R 828.45	R 867.38
3.6.23 No owner shall fail to comply of any authorized officer that forbid the use of any type of glass of bottle, jar, tin, carton, plastic, tube or other container for the packing of any article of food or without the written authority of the Health Inspector.	R 789.75	R 828.45	R 867.38
3.6.24 No person shall handle, convey, transit, deliver, store or deposit any food or cause or permit any food to be handled, conveyed, delivered, stored or deposited unless such food is effectively protected against contamination.			
3.6.25 No person shall cause or permit in any matter a substance or ingredient which is diseased, unsound, unwholesome or injurious to health to be used in the manufacture or preparation of any article food or drink for human consumption.	R 473.85	R 497.07	R 520.43