



ANNUAL BUDGET OF

GASEGONYANA LOCAL MUNICIPALITY

2022/23 TO 2024/2025

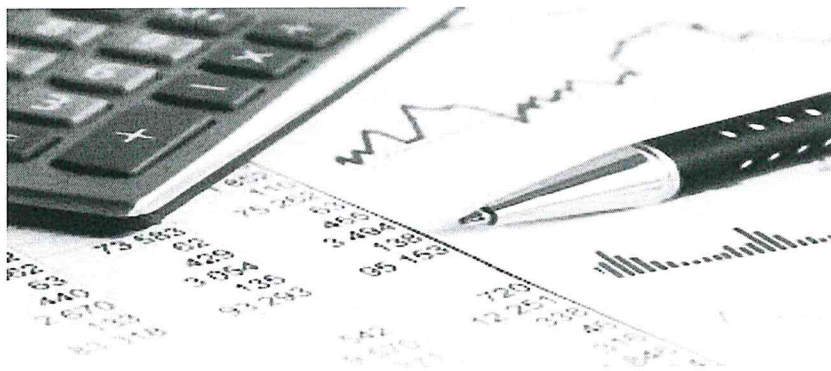


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1.1 MAYOR'S SPEECH

- Honourable Speaker of Council;
- Chief Whip of Council;
- Fellow Councillors;
- Distinguished Guests;
- Municipal Manager and Senior Managers;
- Members of the Media;
- Your Excellencies and all members of traditional houses
- Leaders of the Party that I refer to as my 'second home', the African National Congress,
- Leaders of all Political Parties represented in our Council
- Leaders and members of SAMWU and IMATU present here
- Fellow residents of GaSegonyana
- Comrades and Friends

Allow me to take this opportunity and greet our great people of GaSegonyana, and to thank all of you for being here with us today to hear the good stories that we continue to tell about GaSegonyana.

We present the 2022/23 Medium-term Revenue and Expenditure Framework after having the sixth local elections, an event that has no doubt gone down as the most exciting, intense, competitive, aggressive and yet smooth and peaceful electoral cycle in the annals of the short political history of our democracy.

We pledge to honour the wishes and desires of our people as expressed in elections by ossifying a democratic culture that is accountable and responsive in its outlook; effective in the delivery of social services; efficient in driving economic development; and obdurate regarding the promotion of the self-expression and self-activity of the masses of our people.

"I am an African, I owe my being to the hills and the valleys, the mountains and the glades, the rivers, the deserts, the trees, the flowers, the seas and the ever-changing seasons that define the face of our native land;

A few days ago, on the 25th of May 2022, the whole of Africa and the Diaspora celebrated an important milestone, the African day. We remember the vision, sense of clarity and purpose that our leaders displayed in their collective resolve to unite Africa and free her from the chains of colonial domination and associated ills.

Africa Day presents an opportunity for South Africans to reconnect and recommit themselves in support of all government interventions to develop a better Africa and a better world.

In the 28 years of freedom, we have utilised municipal resources to improve the lives of our people. Through working together, we have provided basic services that have restored human dignity in our fellow citizens. Our successes have not made us to be complacent. Through the review of our Integrated Development Plan (IDP), we have developed a plan to accelerate service delivery and continue creating an enabling environment for job creation through infrastructure-led growth.

This is only a brief overview of where we are as a municipality and where we still need to go. There is a lot of work being done to ensure that some of the challenges that we face with governance and the state of our economy are resolved. This is the primary focus and commitment of our administration; it is crucial that we hit the ground running.

I wish to reiterate my sentiments, that there is no time for us to do anything but strengthen the institution that is our municipality and deepen our commitment to service delivery. It is only in so doing that we can all hold our heads up high and proudly proclaim ourselves as public servants who served with pride and distinction. To do less than we committed would be to betray not just our promises, but the people of GaSegonyana. We dare not commit so terrible an act.

In terms of good governance, Ms Speaker, our endeavour is to strengthen and build an efficient administration, alternate delivery mechanisms in order to ensure improved services to communities.

Among other things, this means that we must prioritise the rights of women, end discrimination and prevent violence against women and girls.

Today marks yet another important milestone as we come before this council carrying hopes and aspirations of our people. We are reminded every day in our lives that ours is a democratic government by the people for the people.

It is also with great excitement Honourable Speaker to announce that our municipality received an unqualified audit opinion. It shows that indeed the ball is rolling and that it is not business as usual. I applaud the senior management team together with all employees that have contributed towards this positive move. I want to make special mention of our audit champion, Ms Nontlantla Keswa, who ensures that the audit runs smoothly.

The first responsibility of a leader is to be realistic; no matter how much unpleasant it may be to the majority of the people. The second is to restore hope in the midst of uncertainty.

Even as we applaud the great progress that has been made, we must acknowledge that mistakes have been made and that in some areas transformation has stalled.

We must acknowledge that state capture and corruption have weakened several of our public institutions, undermined effective governance and contributed to the poor performance of our economy.

We must also acknowledge that factionalism and patronage has diminished the ability of the ANC to lead the process of transformation and fulfill its mandate to the people

Honourable Speaker, allow me to make a clarion call to all our people who qualify for indigents packages to come forward and register so that they also can benefit from this package. Our Indigent policy is a short-term intervention that enables access to free services whilst we integrate our people into sustainable means of improving their economic conditions.

Indigents and qualifying households will receive the following benefits:

- ♣ 6 Kilolitres of water
- ♣ 50 Kilowatts of electricity
- ♣ Indigent owners and child-headed families will receive a 100% rebate from rates and services;

♣ All residential properties with a market value of less than R25000 are exempted from paying rates;

♣ All qualifying senior citizens and disabled persons are exempted from paying rates on the first R25000 value of their residential properties; and they further apply for more exemption.

♣ All Churches and registered Public Benefit Organisations (PBOs) are also exempted from paying assessment rates.

Honourable Speaker and Councillors, as we set out to draft this budget, our goal was to ensure that it is pro-poor, service-delivery and sustainability centred. I'm proud to say that the budget that I am delivering today executes this goal.

This budget will adequately address the challenges as highlighted during the public consultations, and it places us in good stead with the people of this beautiful town.

Honourable Speaker, the presentation of this budget demonstrates my commitment to improving the lives of the people of GaSegonyana through service delivery.

On this particular note, it is indeed a great honour for me to table this final budget, believing that there will be value for money for every cent spent in pursuit of a better life for all residents in GaSegonyana.

BUDGET OVERVIEW:

Total operating revenue has grown by 8.5% for the 2022/23 financial year when compared to the 2021/22 Adjustments Budget. For the two outer years, operational revenue is projected to increase by 5.11% and 7.48% respectively.

Total operating expenditure for the 2022/23 financial year has been appropriated at R582 mil and translates into a budgeted deficit of R18.2mil.

When compared to the 2021/22 Adjustments Budget, operating expenditure has increased by 16% in the 2022/23 budget and increased by 1.07% and 6.26% respectively for each of the respective outer years of the MTREF.

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 55% of total electricity and Conventional is 45% 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 115 issued on 04 March 2022 is set at 4.8%.

The total operating revenue budget is projected at R563,8million in 2022/23, representing an increase in revenue of R44,2million on the 2021/22 Adjustment budget. The allocation for the outer two years of the MTREF period is R592,6 million and R637 million respectively.

The Assessment rates revenue decrease by 3.59% (R53 million, adjusted budget) in the 2021/22 budget year to R51 million. The reason for the decline in the rates revenue for Mothibistad and Bankhara-Bodulong is due to the fact that supplementary valuation picked up that some properties were categorized as residential instead of vacant land.

The Electricity revenue is projected at R171million in 2022/23, representing revenue increase of R22 million in 2021/22 Adjustment Budget. The allocation for the outer two years of the MTREF period is R187 million and R195 million respectively.

The water revenue is projected to increase from R36 million in the 2021/22 Adjustment Budget to R45 million. The projected revenue for the two outer years of the MTREF period is R47 million and R50 million respectively.

The projected income from waste water management increases to R18 million in the 2022/23 budget year and to R 17 million and R18 million respectively for the two outer years of the MTREF period.

The operating budget expenditure increase from the adjustment budget amount of R501 Million in 2021/22 to a new budget amount of R582 million representing an increase of R81 million in 2022/23. The allocation of the outer two years of the MTREF period is R588 million and R625 million respectively.

Personnel costs increases by R22 million based on the 2021/22 Adjustment Budget of R168 million. The allocation for the two outer years of the MTREF period is R190 million and R199 million respectively. Currently the municipality has 18 Budgeted posts for the 2021/22 that have not yet been filled and we budgeted 31 new positions for the new financial year.

The projected expenditure for the remuneration of councillors is R11 mil for 2022/23 which is only a 2.25% increase. The Municipality currently have 29 councillors, which includes 15 ward councillors as per the latest demarcations for 2021 Local Government Elections.

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of R122 million for the 2022/23 budget year. The allocation for the two outer years of the MTREF period is R127 million and R133 million respectively. Bulk purchases take up approximately 21% of the operating budget for 2022/23.

Contracted Service budget is R84 million for the 2022/23 budget year. The allocation for the two outer years of the MTREF period is R75 million and R89 million respectively.

The capital budget has decreased by R44 million for the 2022/23 financial year to R137 million as compared to the approved Adjustment Budget of R181 million for the 2021/22 period. The projected capital expenditure budget for the two outer years of the MTREF period has been set at R144 million and R154 million respectively.

Conclusion:

Let me also remind this august house that the CFO, Mr Kagiso Noke's employment contract comes to an end today. He leaves behind a proud legacy of steadfastness, resilience and selflessness for his exceptional and outstanding contribution and sacrifice to the community of GaSegonyana. We would like to thank him for his unwavering determination to serve his people and his commitment to the prosperity of our municipality. Your hard work and dedication were an important part of our team. You have been a much appreciated and highly regarded asset to this Municipality. As you turn the page in your life's story, we join together in wishing you every success in all your future endeavours KG.

In the context of prudent financial management amidst hostile global economic conditions, we will have to put extra efforts and measures in ensuring that each and every cent of this budget is used for its intended purpose.

We remain strongly committed to the principles of accountability, transparency, anti-corruption, proper financial management and effective internal control systems.

Let me make a special mention of our budget team (Desiree, Boitumelo, Keitumetse and Confidence) for the great work of putting the budget together.

It is through our collective wisdom and unity of purpose that we can serve our communities much better.

Honourable Speaker, Councillors, citizens of Kuruman; through our individual efforts, through our collective endeavours, we will build a prosperous and united future.

I hereby table before this august house the final budget/IDP and all budget related policies for 2022/23 for adoption.

1.2 SPECIAL COUNCIL

: 2022-05-31

6. ANNUAL BUDGET 2022/23 (6.1.1 2022/23) (Municipal Manager)

1. PURPOSE

To **CONSIDER** and **APPROVE** the Budget for 2022/23 that has been deliberated and compiled in terms of section 24 of the Municipal Financial Management Act 56 of 2003.

2. BACKGROUND

National Treasury's MFMA circular 115 was used to guide the compilation of the 2022/23 MTREF. Tariff increases were based on the CPI/Inflation of 4.8

Find the following documents attached:

- Executive summary
- MFMA Circular 108
- Tariff Schedule
- Budget Related Policies
- A1 Schedule
- Grants Capital Budget

3. LEGAL AUTHORITY

In terms of Section 24(1) of MFMA, Act 56 of 2003,

(1). The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget

(2) An annual budget-

- (a) must be approved before the start of the budget year;
(b) is approved by the adoption by the council of a resolution referred to in **section 17(3)(a)(i)**; and
(c) must be approved together with the adoption of resolutions as may be necessary-

- from
- (i) imposing any municipal tax for the budget year;
 - (ii) setting any municipal tariffs for the budget year;
 - (iii) approving measurable performance objectives for revenue each source and for each vote in the budget;
 - (iv) approving any changes to the municipality's integrated development plan; and
 - (v) approving any changes to the municipality's budget-related policies.

(3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

Council RESOLVED

1. That the Council of Ga-segonyana Local Municipality, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves the Annual budget of the municipality for the financial year 2022/23 and the multi-year and single-year capital appropriations as set out in the following tables:
 - Budgeted Financial Performance (revenue and expenditure by standard classification) Table A2
 - Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3
 - Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and
 - Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.
2. That in terms of Section 24(c) (v) of the Municipal Finance Management Act, Act 56 of 2003, the budget related policies, including any amendments be approved for the budget year 2022/23
3. That the General Tariffs as set out in the Tariffs Schedule with any amendments be approved for the 2022/23 financial year
4. That the Conditional Grants Capital budget project list be approved
5. That MFMA Circular 115 be approved
6. That the 2022/23 Annual budget be uploaded on the Lg Portal.

1.3 EXECUTIVE SUMMARY

1.3.1 INTRODUCTION AND BACKGROUND

The 2022/23 - 2024/25 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 2022/23 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 final Budget.

National Treasury's MFMA Circular No 112 and 115 were used to guide the compilation of the 2022/23 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 2022/23 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET

Description R thousand	Adjusted Budget 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total Revenue (excluding capital transfers and contributions)	519,607	563,787	592,611	636,986
Total Expenditure	501,100	582,000	588,274	625,131
Surplus/(Deficit)	18,507	(18,213)	4,337	11,855
Total Capital Expenditure	181,459	137,174	144,011	154,487

Total operating revenue has grown by 8.5% for the 2022/23 financial year when compared to the 2021/22 Adjustments Budget. For the two outer years, operational revenue is projected to increase by 5.11% and 7.48% respectively.

Total operating expenditure for the 2022/23 financial year has been appropriated at R582 mil and translates into a budgeted deficit of R18.2mil.

When compared to the 2021/22 Adjustments Budget, operating expenditure has increased by 16% in the 2022/23 budget and increased by 1.07% and 6.26% respectively for each of the respective outer years of the MTREF.

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 55% of total electricity and Conventional is 45% 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 115 issued on 04 March 2022 is set at **4.8%**.

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 **R3.6mil.** 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.

1.4 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 2022/23 MTREF (classified by main revenue source):

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

Description R thousand	Adjusted Budget	2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source				
Property rates	53,660	51,738	53,634	56,036
Service charges - electricity revenue	149,420	171,473	187,443	195,878
Service charges - water revenue	36,000	45,867	47,960	50,073
Service charges - sanitation revenue	17,000	18,672	17,563	18,354
Service charges - refuse revenue	12,217	10,155	12,970	13,554
Rental of facilities and equipment	1,400	1,605	1,676	1,751
Interest earned - external investments	3,645	3,820	3,988	4,167
Interest earned - outstanding debtors	4,912	5,145	5,371	5,613
Fines, penalties and forfeits	1,572	1,611	1,681	1,757
Licences and permits	3,319	3,478	3,631	3,794
Transfers and subsidies	214,043	231,333	236,956	265,400
Other revenue	22,419	18,891	19,739	20,610
Gains				
Total Revenue (excluding capital transfers and contributions)	519,607	563,787	592,611	636,986

The total operating revenue budget is projected at **R563,8million** in 2022/23, representing an increase in revenue of **R44,2million** on the 2021/22 Adjustment Budget of **R519,6million**. The allocation for the outer two years of the MTREF period is **R592,6 million** and **R637 million** 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.

1.4.1 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 704 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 decrease by 3.59% (R53 660 million, adjusted budget) in the 2021/22 budget year to R51 738 million. The reason for the decline in the rates revenue for Mothibistat and Bankhara Bodulong is due to the fact that supplementary valuation picked up that some properties were categorized as residential instead of vacant land. We also revised the rate for government owned farms to reflect the usage of the farm instead of ownership to comply with the MPRA. This is reflected in the tariff listing accompanying this budget.

The resultant projected income from this source of revenue is R 53 634 million and R56 036 million respectively for the two outer years of the MTREF period.

Increased tariffs per rating category will be as follows

CATEGORY	Current Tariff (1 July 2021)	Proposed Tariff (1 July 2022)
Household	0.007688	0.008057
Business	0.013009	0.013630
Multiuse	0.010290	0.010780
Agriculture	0.000408	0.000449
Institutional		0.008840
State Owned Property	0.023795	0.019640
State Owned Farm		0.018560
Industrial	0.013232	0.013870
Vacant Land (Residential)	0.017846	0.018560
Vacant Land (Business)	0.026019	0.027270
Vacant Land (Industrial)	0.025422	0.027730

1.4.2 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 R171 473million in 2022/23, representing revenue increase of R22 053million in 2021/22 Adjustment Budget. The allocation for the outer two years of the MTREF period is R187 442 million and R195 879 million respectively.

Electricity is the main revenue source, contributing R171473 million of the total revenue, and escalates to R195 877 million in 2024/25. The Municipality is currently electrifying 850 houses in Diamond View, 1000 houses in Seven Miles and 150 houses in Bankhara therefore Municipality will collect more prepaid electricity in the new financial year.

The following factors contributed to the effective increase of 9.6% compared to the approved 2021/22 adjustment budget in the electricity revenue:

- NERSA approved tariff increases of 9.6%;
- The growth rate of the town of 1.00%

➤ WATER

The water revenue is projected to increase from R36 000 million in the 2021/22 Adjustment Budget to R45 866 million. The projected revenue for the two outer years of the MTREF period is R47 960 million and R50 073 million respectively.

Water contributes the second largest revenue source, totalling 8.13% of the total revenue of R563 787 million.

The proposed water tariff percentage increase is 18.6% for 2022/23 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 will not be possible to implement it all in the 2022/23 MTREF and is going to be phased in for 3 years and 5 years to achieve cost reflective tariffs. A tariff increase of 18.6% is proposed as from 1 July 2022.

The following factors contributed to the effective increase compared to the 2021/22 adjustment budget in the water revenue for Gasegonyana Municipality:

- The growth rate of the town of 1.00%.
- The inflation rate of 4.8% as per Circular 115 issued by National Treasury on 4 March 2022
- Cost reflective tariffs

➤ **WASTE WATER MANAGEMENT**

The projected income from this source of revenue increases to R18 672million in the 2022/23 budget year and to R 17 563 million and R18 353 million respectively for the two outer years of the MTREF period.

The Sanitation charges are inked to the percentages of water charged and 18.6% increase is proposed.

In the 2022/23 budget year, revenue foregone to the value of R1 098 million and Free basic services for indigents to the value of R2 467 million are projected.

1.4.5 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 604 million in the 2022/23 budget year.

1.4.6 FINES AND PENALTIES

The fines, penalties & forfeits revenue is projected at R 1 610 million in 2022/23 (R1 572 million in the prior year) representing an increase of R0 038 million (2.41%) on the 2021/22 adjustment budget. The projection for the outer two years of the MTREF period is R1 681 million and R1 757million respectively

1.4.7 LICENSE AND PERMITS

License and Permits shows an increase of 4.79% when compared to 2022/23 adjustment budget.

1.4.8 OTHER REVENUE

Other revenue reflects a decrease of R3 528 million. The Municipality received an insurance claim in the 2021/22 financial year hence there is a decrease in other revenue. The revenue projections for the two outer years of the MTREF period is R 19 739 million and R20 610 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.

1.4.9 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals R231 333 million or 41% of total income budget in the 2022/23 financial year.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium-term:

Government Operational Grants

Description R thousand		2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:				
Operating Transfers and Grants				
National Government:	212,443	230,133	235,704	264,092
Local Government Equitable Share	205,034	210,902	229,604	250,224
Finance Management	3,100	3,100	3,100	3,100
EPWP Incentive	1,709	1,519	–	–
Municipal Infrastructure Grant (MIG)	2,600	14,612	3,000	10,768
Provincial Government:	1,600	1,200	1,252	1,308
Sport and Recreation	1,600	1,200	1,252	1,308
Total Operating Transfers and Grants	214,043	231,333	236,956	265,400

1.5 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure increase from the adjustment budget amount of R501 100 Million in 2021/22 to a new budget amount of R581 999 million representing an increase of R80 900 million in 2022/23. The allocation of the outer two years of the MTREF period is R588 274million and R625 130 million respectively.

The following table is a high-level summary of the MTREF budget for 2022/23 to 2024/25 (classified per main type of operating expenditure):

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

Description R thousand		2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure By Type				
Employee related costs	167,681	189,861	191,150	199,713
Remuneration of councillors	10,838	11,082	11,570	12,091
Debt impairment	12,000	12,004	12,919	13,500
Depreciation & asset impairment	60,375	58,000	60,552	63,277
Finance charges	904	930	971	1,015
Bulk purchases - electricity	111,417	122,298	127,801	133,424
Inventory consumed	38,800	34,354	35,844	37,389
Contracted services	44,380	84,131	75,250	89,262
Transfers and subsidies	60	62	65	68
Other expenditure	54,645	69,276	72,152	75,393
Losses				
Total Expenditure	501,100	582,000	588,274	625,131

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 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 2022/23 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 32.62% of the total operational budget, whilst Inventory consumed and Contracted services amounts to 5.90% and 14.45% respectively, and Bulk purchases with a weighting of 21.01% and Debt impairment with a weighting of 2.06%.

1.5.1 EMPLOYEE RELATED COSTS

The norm range between 25% and 40% as per MFMA Circular 71, Employee related costs for the 2022/23 financial year equates to 32.62% 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 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2022 and 01 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. The forecasts of the Reserve Bank, in terms of the January 2022 and January 2023, 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

Personnel costs increases by R22 180 million based on the 2021/22 Adjustment Budget of R167 681 million. The allocation for the two outer years of the MTREF period is R190 150 million and R199712 million respectively. Currently Municipality has 18 Budgeted posts for the 2021/22 that have not yet been filled and we budgeted 31 New positions for the new financial year.

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

1.5.2 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 R11 082mil for 2022/23 which is only 2.25% 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

1.5.3 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 000 million for the 2022/23 financial and represent 9.96% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is R60 552 million and R63 277million respectively.

1.5.4 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 930 million for the 2022/23 budget year. The allocation for the two outer years of the MTREF period is R0 971million and R1 015million respectively.

1.5.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of R122 297 million for the 2022/23 budget year. The allocation for the two outer years of the MTREF period is R127 800 million and R133 424 million respectively. Bulk purchases take up approximately 21% of the operating budget for 2022/23.

1.5.6 CONTRACTED SERVICES

Contracted Service budget is R84 131 million for the 2022/23 budget year. The allocation for the two outer years of the MTREF period is R75 250 million and R89 261 million respectively. Included in the contracted services is the amount we pay Sedibeng to supply water to most of Gasegonyana Wards, previously it was classified as Bulk water.

Description R thousand	2022/23 Medium Term Revenue & Expenditure		
	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<i>Outsourced Services</i>	41,513,200.00	43,339,381.00	45,235,482.00
<i>Consultants and Professional Services</i>	30,450,000.00	31,748,000.00	33,088,420.00
<i>Contractors</i>	12,168,147.00	162,864.00	10,937,980.00
Contracted Services	84,131,347.00	75,250,245.00	89,261,882.00

1.5.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at R34 354Million in 2022/23. The allocation for the outer two years of the MTREF period is R35 843Million and R37 389 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 2022/23 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the Municipality's infrastructure. As part of the 2022/23 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 and also assist Municipality with funding to fix and patch potholes.

Repairs and Maintenance by Expenditure Item				
Description	Adjusted Budget	2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Employee related costs				
Inventory Consumed (Project Maintenance)	18,625	24,224	25,301	26,428
Contracted Services	500	400	400	400
Other Expenditure	4,000	4,160	4,343	4,538
Repairs and Maintenance by Expenditure Item	23,125	28,784	30,044	31,367

1.6 CAPITAL EXPENDITURE

The capital budget has decreased by R44 285 million for the 2022/23 financial year to R137 474 million as compared to the approved Adjustment Budget of R181 459 million for the 2021/22 period. The projected capital expenditure budget for the two outer years of the MTREF period has been set at R144 011 million and R154 487 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	Adjusted Budget	2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional				
Governance and administration	6,108	3,794	-	-
Finance and administration	6,108	3,794	-	-
Community and public safety	29,716	23,805	31,290	10,744
Community and social services	8,542		12,154	
Sport and recreation	-	15,221	19,136	-
Public safety	21,174	8,584	-	10,744
Economic and environmental services	36,523	35,751	15,731	44,735
Planning and development	200	13,430	-	-
Road transport	36,323	22,321	15,731	44,735
Trading services	109,113	73,824	96,991	99,008
Energy sources	71,289	43,324	41,354	54,897
Water management	31,823	30,500	55,637	44,111
Waste water management	6,000			
Waste management				
Total Capital Expenditure - Functional	181,459	137,174	144,011	154,487
Funded by:				
National Government	163,215	116,950	144,011	154,487
Internally generated funds	18,244	20,224	-	-
Total Capital Funding	181,459	137,174	144,011	154,487

TableSA36 provides a detailed breakdown of capital projects for 2022/23 MREF.

1.7 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 2022/23 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 (revenue 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 2021) 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 30 August 2021. Key dates applicable to the process are:

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	Review and drafting of the 2021/22 IDP Framework and process plans in accordance with the relevant legislation	IDP/PMS & Budget Office	IDP/PMS & Budget Manager	Internal Processes	August 2021	Achieved
	Consider MEC comments and recommendations on assessment of initial IDP Document and IDP processes followed.	IDP Office	Municipal Manager, Managers IDP Coordinator	MSA 21	August 2021	Not Achieved No comments Received
	Review and costing of municipal rates and tariffs. Preparation of tariffs and bulk resources. 9(Water Board), electricity (NERSA). To provide HOD's with the previous year operating expenditure/income	CFO	CFO and all HOD's	MFMA	August 2021	Achieved
	Convene IDP and Budget	IDP & Budget	IDP & Budget	MSA Ch 5	September 2021	Achieved

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	Steering Committee Meeting. Discussion of Public Participation Meeting Processes.	Office	Manager			
	Consult sector departments to establish Projects/Programmes for IDP Review 2021-2022	IDP/PMS Office BTO	IDP/PMS Manager and CFO	MSA Ch5 24	Oct/Nov 2021	Partially Achieved Only few Dept reported
August 2021	Tabling of 2021/2022 IDP/PMS & Budget Process Plan for approval, including time schedules for IDP/Budget Public participation meetings.	Municipal Manager	Council	MFMA 21(1)(b)	August 2021	Achieved
	Advertise the budget process and dates of IDP/Budget Public meetings on Municipal Website.	IDP Office	IDP Manager and Municipal Manager	MSA and MFMA	September 2021	Achieved
	Forward IDP/Budget process plan (hard and electronic copies) to National Treasury and Provincial Treasury after approval.	IDP/BTO	IDP/BTO	MFMA 28(7)	September 2021	Achieved
	Review of Municipal Strategic Plan Workshop with Standing Committees and HOD's: Review Municipal KPA's and Strategic Objectives	Office of the MM	Council, Municipal Manager and HOD's	Internal Process	September 2021	Achieved
	Convene IDP Representative Forum Meeting	IDP Office	Mayor, Municipal Manager and IDP/PMS Manager	Internal Process	September 2021	Achieved
	District IDP/PMS Regional Forum	JTGDM	IDP/PMS Manager		September 2021	Achieved
	District IGR	JTGDM	IDP/PMS Manager		September 2021	Achieved
	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/Nov 2021	Not Achieved Due to Covid
	September Monthly Budget Statement	CFO	Municipal Manager and CFO	MFMA 71 (1)	October 2021	Achieved
September 2021	Prepare first quarter performance Reports (July-)	PMS Office	PMS Manager and HOD's	MSA, MFMA	October 2021	Achieved

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	September 2020)					
	Verification of first quarter reports	Shared Service Internal Audit Department	Internal Audit Committee & PMS		October 2021	Achieved
	Consolidate first quarter reports	PMS Office	PMS Manager	MSA	October 2021	Achieved
	1 st quarter performance review session	Municipal Manager	Municipal Manager & PMS	MSA	October 2021	Achieved
	MPAC to consider 1 st quarter performance report (July-September 2020)	Office of the Municipal Manager	MPAC	MFMA 129	October 2021	Achieved
October 2021	Table Revised Strategic Plan in Council for approval	Office of the MM	Municipal Manager	Internal Process	Oct/Nov 2021	N
	Review Municipal Spatial Development Framework	Senior Town Planner	Senior Town Planner and Technical Service Manager	Internal Process	October 2021	Achieved
	Submit Quarterly Report (July – September 2020) on implementation of budget and financial state of affairs to Council	Office of the MM	Mayor	MFMA s52(d)	October 2021	Achieved
	Council to consider first quarter performance report (July-September 2020)	Office of the Municipal Manager and PMS Manager	Mayor and Municipal Manager	Internal Process	October 2021	Achieved
	Engagements with Provincial Government regarding any adjustments to projected allocations for next 3 years in terms of the MTREF	BTO	CFO/HOD's	MFMA 28	October 2021	Achieved
	October Monthly Budget Statement	CFO	CFO and Heads of Departments	MFMA 71(1)	November 2021	Achieved
	IDP Steering Committee Meeting	IDP Manager	IDP Manager	Internal Process	05 November 2021	Achieved
	IDP Representative Forum Meeting	IDP Manager	IDP Manager	Internal Process	06 November 2021	Achieved
	District IDP/PMS Regional Forum	JTGDM	JTG		Nov 2021	Achieved
	Operational Budget: Income / Expenditure inputs and statistics to be returned to Budget Office	All Departments	HOD's	Internal Process	November 2021	Achieved
	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 2021	Achieved
	Review Municipal Strategies,	PMS	IDP Steering	MSA and	Nov - Dec 2021	Achieved

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	objectives, KPA's, KPI's and targets. - Identification of priority IDP KPI's incorporate in IDP and link to budget	Manager	Committee CFO/BTO IDP&PMS	MFMA		
	Capital Budget: Inputs from the different Departments to be returned to the Budget Office	All Departments	HOD's	Internal Process	November 2021	Achieved
	Management articulates outcomes, objectives, priorities and outputs desired for next three years and submit capital budget project proposals for draft IDP Review document to Budget Office	All Departments	Budget Steering Committee Management	Internal Process	December 2021	Achieved
	Based on financial statements of 2020/21 determine municipality's financial position & assess its financial capacity & available funding for next three years	BTO	CFO	Internal Process	November 2021	Achieved
	Submit Bulk Resource documentation (water (Water Board), electricity (NERSA)) for consultation on municipal tariffs for 2020/21 and the two outer Budget years.	BTO	CFO	Internal Process	November 2021	Achieved
	Finalise preliminary projections on operating revenue and expenditure budget for 2020/21	BTO	CFO	Internal Process	December 2021	Achieved
	November monthly budget statement	CFO	CFO and all HOD's	MFMA 71(1)	December 2021	Achieved
	Finalise expenditure on operational budget for the budget year and two outer years.	BTO	CFO	Internal Process	December 2021	Achieved
	Finalise departmental Plans and link to IDP	All Departments	IDP Manager and all HOD's	MSA	Jan 2022	Achieved
	December monthly Budget statement and Performance report	CFO and PMS Manager	CFO and all HOD's	MFMA 71(1) and MSA 41	January 2022	Achieved
Nov 2021	Finalise 2 nd quarter performance report	PMS Manager	PMS Manager and all HOD's	MSA 41 (e)	January 2022	Achieved
	Compile and submit section 72 reports and submit it council	CFO and PMS Manager	PMS Manager and all HODs	MFMA 72	January 2022	Achieved
	Mid-year performance review	Municipal Manager	Mayor and Municipal	MSA	January 2022	Achieved

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	session		Manager			
	MPAC to consider 2020/21 Annual Report	Office of the Municipal Manager and PMS Manager	MPAC	Internal Process	January 2022	Achieved
	Request and/ or follow-up with Water Board/ NERSA/ other Bulk Service providers for feedback on proposed municipal 2019/20 – 2020/21 tariffs and engagement documentation submitted in Nov 2021	BTO	CFO	MFMA	January 2022	Achieved
	Management finalise the draft IDP & Capital Budget for referral to IDP & Budget Steering Committees	Office of the MM	Municipal Manager HOD's	Internal Process	February 2022	Achieved
	IDP Steering Committee Meeting	IDP Manager	IDP Manager	Internal Process	February 2022	Achieved
	IDP Representative Meeting	IDP Manager	All Stakeholders	Internal Process	February 2022	Achieved
Dec 2020	District IDP Regional Forum	IDP/PMS Manager	JTGDM			Achieved
	District IGR	IDP/PMS Manager	JTGDM			Achieved
	Tabling of 2020/2021 Mid-Year Assessment to Council	Office of the MM and CFO	Municipal Manager & HOD's	MFMA 72	January 2022	Achieved
	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 2022	Achieved
	Submit Quarterly Report (Oct – Dec 2020) 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 2022	Achieved
	Adjustment Budget Rollovers; changes on SDBIP and KPI'S as per Adjustment Budget	BTO and PMS	CFO, BTO & PMS	MFMA 28	January 2022	Achieved
	Tabling of 2020/21 Annual Report to Council	Office of the MM	Municipal Manager	MFMA 127(2)	January 2022	Achieved
	Convening Budget Steering Committee Meeting for the purpose to discuss and prioritise draft Capital projects for the next three years	Office of the MM	Budget Steering Committee	MFMA 53	February 2022	Achieved
	Final review of municipal strategies, objectives, KPA's,	PMS Office	PMS Manager	Internal Process	February 2022	Achieved

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	KPI's and targets					
	Review all budget related policies	BTO	CFO	MBRR 7	February 2022	Achieved
	Adjustment Budget: Finalise Capital and Operational budget projections for 2020/21	BTO	CFO	MBRR 21	February 2022	Achieved
	Budget and Performance engagement with Treasury	BTO & PMS	MM& CFO	MFMA 71(1) MSA 41	February 2022	Achieved
	Submit Annual Report to Auditor General, Provincial Treasury and COGHSTA	Office of the MM	Municipal Manager	MFMA (127) (5)(b)	February 2022	Achieved
	HOD's Identify projects and forward local Budget Needs priorities to JTG DM. Project alignment between John Taolo Gaetsewe DM and Ga-Segonyana Local Municipality	All Departments	HOD'S	Internal Process	February 2022	Achieved
	Ward Community Meetings: Discuss and brief Ward Committees about Council's revised strategic plan, Strategic Objectives and envisaged deliverables.	Director Corporate	Manager in the Political Office	Internal Process	February 2022	Achieved
	Review tariffs and charges and determine affordable tariffs and finalise income budget.	BTO	CFO	MFMA 20	February 2022	Achieved
	Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget, e.g. Grant Allocations	Office of the MM BTO	Municipal Manager CFO	MFMA 21(2)(c)	February 2022	Achieved
	Present Draft IDP and Budget to Steering Committee for quality check	IDP/ BTO Office	IDP and Budget Steering Committees	MBRR 4	February 2022	Achieved
	Table Adjustment Budget to Council for approval	Office of the MM & CFO	Municipal Manager	MBRR 23	February 2022	Achieved
	Forward Adjustment Budget (hard and electronic copies) to National and Provincial Treasury after approval	BTO	CFO	MBRR 24	March 2022	Achieved
Feb 2022	Publication of approved Adjustment Budget after approval per MSA and on municipal website	BTO	CFO	MBRR 26	March 2022	Achieved
	Table draft IDP, Budget, SDBIP and Related policies and proposed schedule of	IDP Manager, BTO and PMS Manager	Municipal Manager	MFMA 16	March 2022	Achieved

Period	Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
	Draft IDP Review and Budget Road shows. Public Meetings for IDP & Budget Feedback/Consultation Process to Council (Principal Approval)					
	Council to Consider and adopt the MPAC oversight report on 2019/2020 Annual Report	PMS & Office of the MM	Municipal Manager	MFMA 129(1)	31 March 2022	Achieved
Feb 2022	Advertise & Inviting public comments on Draft Budget, Proposed Tariffs, and IDP Place copies of Draft Budget and IDP at all municipal buildings.	IDP Manager	Manager Corporate & IDP Manager	MBRR 15	April 2022(Advertise) 1 – 30 April 2022 (public comments)	Achieved
	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 2022	Achieved
Feb 2022	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 2022	Achieved
	Engagement with the NC Provincial Treasury on draft budget benchmark	CFO&BTO	Municipal Manager	MFMA Ch 5	April 2022	Achieved
Feb 2022	Present Final IDP/Budget and draft SDBIP to Steering Committees for quality Check (Including recommendations made by all stakeholders and Council)	IDP/PMS & Budget Office and BTO	IDP and Budget Steering Committees	MBRR 4	May 2022	Achieved
	Table final IDP/ Budget & related documents to Council for approval.	Office of the MM	Municipal Manager	MFMA 24(1)	May 2022	Not Achieved
	Publication of Approved Budget and IDP within 10 workings days on Municipal Website	BTO IDP Office	BTO& IDP	MFMA 75(1)(a)	June 2022	Not Achieved
Feb 2022	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 2022	Not Achieved

*****Some of the activities did not take place due to lock down.

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	2018/19	2019/20	2020/21	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand								
KPA: Institutional Development and Organisational Development								
To integrate management system in order to provide consolidated and accurate information			800	837	837			
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour		1,230	1,356	1,555	1,555	1,500	1,566	1,636
To ensure that socio-needs of employees are met						2,000	2,088	2,182
Adherence to the skills development Act and related regulations at all times				496				
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure		700	800	837	837	1,500	1,566	1,636
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed						1,500	1,566	1,636
KPA: Local Economic Development								
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis						1,500	1,566	1,636
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.		6,851	6,591	6,029	6,029	6,473	6,668	6,928
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		700	800	837	837	1,500	1,566	1,636
KPA: Basic Service Delivery and Infrastructure Development								
Provision of electricity to new households		223,726	120,712			226,616	247,391	261,105
To supply at least basic water services to all households in the municipal area.		78,625	21,052	147,801	147,801	139,539	148,579	160,384
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination		1,274	1,580	1,421	1,709	1,519		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner						6,791	7,090	7,409
KPA: Financial Viability and Accountability								
To ensure 100% compliance annually to legislatively prescribed financial report requirements		75,940	107,314	83,492	83,492	11,564	12,073	12,616
To ensure provision of free basic services to registered indigents				1,311	1,311	1,518	1,584	1,656
To promote Financial Viability and accountability		18,324	19,765					
Allocations to other priorities	523,677	54,768	163,036	274,991	275,200	160,267	159,309	176,524
Total Revenue (excluding capital transfers and cont	523,677	462,138	443,807	519,607	519,607	563,787	592,611	636,986

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

Strategic Objective	2019/20	2020/21	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand							
KPA: Institutional Development and Organisational Development							
To integrate management system in order to provide consolidated and accurate information	1,278	3,000	18,137	18,137	–	–	–
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	11,107	250	14,387	14,387	4,000	4,176	4,364
To ensure that socio-needs of employees are met		215			100	104	109
Adherence to the skills development Act and related regulations at all times		250			824	860	899
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	6,199	6,789	7,078	7,078	7,513	7,843	8,196
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed					267	279	292
KPA: Local Economic Development							
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	17,618	1,375	3,064	3,064	3,444	3,613	3,775
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.	16,326	657	17,654	17,654	350	366	382
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			1,521	1,521	1,493	1,651	1,726
KPA: Basic Service Delivery and Infrastructure Development							
Provision of electricity to new households	110,035	2,500	133,129	133,129	147,819	154,680	161,513
To supply at least basic water services to all households in the municipal area.		20,645	34,894	34,894	86,127	75,782	89,925
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	1,274	1,580	1,421	1,709	1,519		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner					19,290	19,466	20,342
KPA: Financial Viability and Accountability							
To ensure 100% compliance annually to legislatively prescribed financial report requirements	55,399	6,000	169,224	169,224			
To ensure provision of free basic services to registered indigents			11,639	11,639	3,565	3,402	3,554
To promote Financial Viability and accountability	105,350						
Allocations to other priorities	116,977	442,786	88,950	88,663	305,488	316,052	330,055
Total Expenditure	441,564	486,046	501,100	501,100	581,800	588,274	625,131

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

Strategic Objective	2018/19	2019/20	2020/21	Current Year 2021/22		2022/23 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand								
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		7,638						
KPA: Good Governance and Public Participation Allow communities to make inputs on service delivery issues		1,206						
KPA: Basic Service Delivery and Infrastructure Development To continuously comply to national building act and regulations							12,154	10,744
Provision of basic level of services for electricity to households		52,450	33,985	71,289	71,289	40,824	41,354	54,897
To upgrade 35.85k main gravel roads to paved standard by 2023		34,289	19,168			22,321	15,731	44,735
To supply at least basic waste water management services to all households in the municipal area by 2023		111,324	71,974	26,468	26,468	42,637	55,637	44,111
To promote Infrastructure Development			20,233					
Maintain of Parks and sports grounds to an acceptable environmental standard annually		–	–			15,221	19,136	
To establish fully functional disaster centre by 2020			19,088	21,174	21,174	8,584		
KPA: Financial Viability and Accountability To compile a funded and realistic budget annually for approved by Council by the end of May each year.		1,970						
Allocations to other priorities	103,046	5,981	13,582	62,527	62,527	7,587	–	–
Total Capital Expenditure	103,046	214,858	178,030	181,459	181,459	137,174	144,011	154,487

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.

COMMUNICATIONS									
Newsletters developed by 30 June 2023									
KPA: Local Economic Development									
BUSINESS LICENSES (COMMERCIAL AND INDUSTRIAL)									
Businesses inspected conducted for compliance by 30 June 2023.									
SMMES									
SMMES trainings/session held by 30 June 2023.									
TOURISM									
Tourism awareness campaigns conducted by 30 June 2023.									
KPA: Good Governance and Public Participation									
SPECIAL PROJECTS									
Mayor's special projects held by 30 June 2023.									
WARD COMMITTEES									
Meetings held per ward committee by 30 June 2023.									
KPA: Basic Service Delivery and Infrastructure Development									
ELECTRICITY									
Households provided with electricity connections by 30 June 2023.									
Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2023.									
WATER MANAGEMENT									
Households provided with New water yard connection by the municipality by 30 June 2023									
WASTE WATER MANAGEMENT									
Installation of 400 lined double pit in vergenoeg (Sanitation)									
WASTE MANAGEMENT									
Households provided with door-to-door waste collection by 30 June 2023									
ROADS									
Upgrading of gravel internal roads to paved for Magojaneng & Bathharos funded MIG at 30 June 2023									

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 2022/23 MTREF the ratio is expected to be 1.2

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 0.2

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 32% of the total expenditure budget.

- **Repairs & Maintenance**

Repairs and Maintenance equate 4.8% of the total operating budget which is acceptable. The municipality strives to maintain its infrastructure assets to prolong useful life.

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 R4,120 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 subsidised 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 2021/22 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.

- **Bulk Contribution Policy (Appendix F)**

This policy provides a framework for the determination of bulk service contributions on an equitable basis thereby allowing tariffs to be set at a more affordable level and shortening the period of recovery of the capital cost of bulk infrastructure, thus reducing long-term debt, improving the municipality's balance sheet and its credit rating and further enabling the municipality to develop a capital reserve for new and replacement bulk infrastructure.

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

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

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

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.

- **Travel and Subsistence Policy (Appendix I)**

The objective of this policy is to:

Ensure that all travel and subsistence costs incurred by the Municipality are done as efficiently and effectively as possible. Ensure that councilors and officials are reimbursed fairly and consistently for the cost incurred while traveling to perform municipal duties.

- **Funding and Reserve Policy (Appendix J)**

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 K)**

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 possible risk through managing the Borrowing, and to ensure accountability, responsibility and transparency throughout the process.

- **Cash Management and Investment Policy (Appendix L)**

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 2021-2025

Fiscal Year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate		Forecast	
CPI Inflation	2.90%	4.50%	4.80%	4.40%	4.50%

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).

Revenue to be generated from property rates is R51 738 million in the 2022/23 financial year, which represents 9% of the operating revenue base of the municipality. Service charges related to electricity, water, sanitation, refuse removal and other in total constitute the biggest component of the Municipality's revenue basket, totalling R246 167 million for the 2022/23 financial year. For the 2022/23 financial year, service charges amount to 44% of the total revenue base.

Operational grants and subsidies amount to R231 333 million, or to 41% of operating revenue. The actual performance against the budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustment budget.

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 2022/23 MTREF. The forecasted cash and cash equivalent for the 2022/23 MTREF is R102 156million.

2.8 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES

The following grants allocated to the municipality in terms of the 2022/23 Division of Revenue Act have been included in the medium term budget:

Description R thousand	Adjusted Budget	2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:				
<u>Operating Transfers and Grants</u>				
National Government:	212,443	230,133	235,704	264,092
Local Government Equitable Share	205,034	210,902	229,604	250,224
Finance Management	3,100	3,100	3,100	3,100
EPWP Incentive	1,709	1,519	–	–
Municipal Infrastructure Grant (MIG)	2,600	14,612	3,000	10,768
Provincial Government:	1,600	1,200	1,252	1,308
Sport and Recreation	1,600	1,200	1,252	1,308
Total Operating Transfers and Grants	214,043	231,333	236,956	265,400
<u>Capital Transfers and Grants</u>				
National Government:	172,272	116,950	144,011	154,487
Municipal Infrastructure Grant (MIG)	63,926	46,126	60,407	55,479
Neighbourhood Development Partnership	22,346	10,574	25,000	32,809
Water Services Infrastructure Grant	30,000	30,000	42,250	44,111
Integrated National Electrification Programme	56,000	25,250	16,354	17,088
Energy Efficiency and Demand Management	–	5,000	–	5,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	386,314	348,283	380,967	419,887

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

Councillors 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 R137 174million for 2022/23 is 25% less** when compared to the 2021/22 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 2022/23 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 2020/21 audited AFS data strings is closed. The conversion to version 6.6 for 2022/22 has been successfully concluded, including the use of A-schedules aligned to version 6.6

➤ 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 2022/23 budget, directly aligned and informed by the 2022/23 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

2.13 MFMA BUDGET CIRCULAR 112 and 115

2.16 Municipal Manager Quality Certificate

GA-SEGONYANA LOCAL MUNICIPALITY

2022/23

MUNICIPAL BUDGET CIRCULAR 115



Municipal Budget Circular for the 2022/23 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 112 that was issued on 06 December 2021. It aims to provide further guidance to municipalities with the preparation of their 2022/23 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 2022 Budget Review and the 2022 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

The world economy is expected to grow by 4.4 per cent this year. This is lower than the 4.9 per cent that was anticipated when tabling the medium-term budget policy statement (MTBPS). The Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread. In addition, continued imbalances in global value chains have limited the pace of the world's economic recovery.

The South African economy has not been shielded from these global developments. National Treasury has revised South Africa's economic growth estimate for 2021 to 4.8 per cent, from 5.1 per cent at the time of the MTBPS.

This revision reflects a combination of the impact of changes in the global environment, along with South Africa's own unique challenges. Commodity prices, which have supported South Africa's economic recovery, slowed in the second half of 2021.

Also, violent unrest in July, and restrictions imposed to manage the third wave of COVID-19 further eroded the gains South Africa made in the first half of the year.

Industrial action in the manufacturing sector, and the re-emergence of loadshedding, also slowed the pace of the recovery.

Real Gross Domestic Product (GDP) growth of 2.1 per cent is projected for 2022. Over the next three years, GDP growth is expected to average 1.8 per cent.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts must be considered when preparing the 2022/23 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2020 - 2025

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate	Forecast		
CPI Inflation	2.9%	4.5%	4.8%	4.4%	4.5%

Source: Budget Review 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.

2. Key focus areas for the 2022/23 budget process

2.1 Local government conditional grants allocations

Over the 2022 MTEF period, direct transfers to municipalities will grow above inflation, at an annual average rate of 7.9 per cent. Direct conditional grants grow at an annual average rate of 5.3 per cent over the MTEF, while the Local Government Equitable Share (LGES) grows faster, at an annual average rate of 10.3 per cent over the same period.

The higher than inflation growth of allocations to local government is due to additional allocations over the medium term as follows:

- 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 2022 MTEF period. R28.9 billion is added to the LGES over the MTEF to increase coverage of the provision of free basic services; and
- An amount of R1.7 billion over the MTEF is added to the Neighbourhood Development Partnership Grant to fund the continuation of the upscaling of city-led public employment programmes, as part of the Presidential Youth Employment Intervention; and an amount of R347 million over the first two years of the MTEF period is allocated to fund the introduction of the Municipal Disaster Recovery Grant. More detail is provided below.

The Division of Revenue Bill was published on 23 February 2022, following the tabling of the Budget in Parliament. The Bill specifies all local government transfers and municipalities must reconcile their budgets to the numbers published herein.

In terms of the outer year allocations (2023/24 and 2024/25), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act. The DoRB is available at:
<http://www.treasury.gov.za/documents/national%20budget/2022/dor.aspx>

2.2 Division of Revenue Bill, 2022: changes to local government allocations

Budget Facility for Infrastructure (BFI) Funding – There are reductions of R754 million in 2022/23 and R105 million in 2023/24; and an increase of R621 million in 2024/25 in the *Public Transport Network Grant* to align to the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network.

Neighbourhood Development Partnership Grant – R1.7 billion is added to the direct component of the *Neighbourhood Development Partnership Grant* for the eight metropolitan municipalities to fund the continuation of the upscaling of city-led public employment programmes that contribute to informal settlement upgrading, public space and asset maintenance, development and management, greening and cleaning, food security, innovative service delivery, local knowledge and information sharing and management, community safety, environmental services and management and community tourism. This is part of the Presidential Youth Employment Intervention and is a continuation of government's response to job losses due to COVID-19, introduced as part of the stimulus package to respond to the impact of the COVID-19 pandemic during 2020.

Regional Bulk Infrastructure Grant – R1 billion is added to the *Regional Bulk Infrastructure Grant*, funded from the BFI, to fund the continuation of the implementation of the Potable Water Security and Remedial Works project in George Local Municipality.

Integrated National Electrification Programme (Eskom) Grant – R50 million is reprioritised from the *Integrated National Electrification Programme (Eskom) Grant* to finance the operational requirements of the Independent Power Producer Office in 2022/23.

Energy Efficiency and Demand Side Management Grant – R8 million in 2022/23 and 2023/24, respectively is reprioritised from the *Energy Efficiency and Demand-Side Management Grant* to finance the operational requirements within the vote of the Department of Mineral Resources and Energy.

R10 million is shifted from the sport component of the **Municipal Infrastructure Grant (MIG)** to the **Integrated Urban Development Grant (IUDG)** in 2022/23, to fund a sport project in Polokwane Local Municipality.

The **Municipal Disaster Recovery Grant** is introduced to fund infrastructure recovery in municipalities in KwaZulu-Natal. This grant is allocated R347 million between 2022/23 and 2024/25.

2.3 Changes to gazetted frameworks and allocations

Infrastructure Skills Development Grant (ISDG) – The grant framework for the infrastructure skills development grant is amended to include a condition that municipalities must have a capacitated Project Management Units with qualified people to act as supervisors in terms of the relevant statutory council requirements.

Municipal Infrastructure Grant (MIG) – Over the 2022 MTEF, the Department of Cooperative Governance (DCoG) will introduce an indirect component to the MIG. This is to improve efficiency in grant expenditure to develop more and better-quality infrastructure. The conversion will be done in-year. The criteria as determined by DCoG includes indicators related to expenditure and reliability of infrastructure.

Municipal Systems Improvement Grant – Over the MTEF, a portion of the grant will be utilised to continue to support institutionalisation of the district development model.

Municipal Disaster Relief Grant – The name of the *Municipal Disaster Relief Grant* is changed to the *Municipal Disaster Response Grant*. The objective of the grant remains the same and the change aligns to existing National Disaster Management Centre (NDMC) processes in responding to disasters that have occurred.

Local Government Financial Management (FMG) Grant – Over the 2022 MTEF, the grant framework for the FMG will make provision for the preparation of asset registers.

3. IDP Consultation Process Post 2021 Local Government Elections

Municipalities are advised to refer to the guidance (refer to the email sent by the Department of Cooperative Governance and Traditional Affairs (CoGTA) to all municipalities on 20 October 2021) provided through the joint South African Local Government Association (SALGA)/ Department of Cooperative Governance (DCoG) and National Treasury (NT) Joint Circular No.1 on the transitional measures in relation to the integrated development plan (IDP) consultation process. This circular indicates that the previous municipal councils had an obligation to ensure that the legislative stipulations were complied with. Therefore, they were expected to continue the process of the development of the IDP starting with the development and adoption of the process plans as provided for in section 28 of the Municipal Systems Act,

2000. Municipalities should then implement the adopted budget process plan and conduct the public engagements as per dates they have indicated in the process plan.

4. Municipalities unable to pass the annual budget after 1 July

The provincial executive council must urgently request the Mayor to submit a report outlining detailed reasons and or circumstances that led to failure to approve the annual budget by the 1 July.

The provincial executive council must intervene in terms of section 139(4) of the Constitution and take appropriate steps by issuing a directive to the municipal council to approve a budget and any revenue raising measures necessary to give effect to the budget within a reasonable period.

Section 26(4) and (5) of the MFMA provides for how the expenses can be met pending the approval of a budget through a directive. Provincial Treasuries should establish clear internal processes for reviewing and recommending the approval of withdrawals by their MEC for Finance (templates can be obtained from National Treasury).

The provincial executive council must upon issuing of a directive to the Municipal Council conduct an assessment of the budget tabled by the Mayor against the norms and standards, approved budget process plan, and the outcome of public participation processes.

In the event the Municipal Council fails to approve a budget due to walk out or individual misconduct by a majority of councillors, the Speaker must immediately investigate the conduct of those identified councillors in terms of the Code of Conduct for councillors as provided for in the Municipal Systems Act, 2000.

If in terms of the assessment by the provincial executive council of the tabled budget, it is found that there are no justifiable grounds for not approving the budget, the former must submit/ present the outcome of the assessment to the Municipal Council with a directive to consider the assessment and adopt the budget. If the assessment of the provincial executive council of the tabled budget finds that it does not adhere to the required norms and standards, the directive from the provincial executive council should instruct the council to first amend the budget to remedy this before adopting the budget.

The provincial executive council must, if necessary give the municipal council a further 14 days to approve a tabled budget that complies with norms and standards and incorporates the outcome of public participation, failing which the provincial executive council must consider dissolution of municipal council, approval of a temporary budget and appointment of an administrator as a last resort.

5. Municipal Standard Chart of Accounts (mSCOA)

5.1 Release of Version 6.6.1 of the Chart

Version 6.6.1 of the chart will be released through a patch to accommodate the following changes/conditions published in the 2022 Division of Revenue (DoR) Bill:

- The capital leg of the Local Government Financial Management (FMG) grant that was retired in chart version 6.2 of the chart. As per the conditions published in the 2022 DoR Bill, the grant may be used, inter alia, for the acquisition, upgrade and maintenance of financial management systems to produce multi-year budgets, in-year reports, service

delivery and budget implementation plans, annual financial statements, annual reports and automated financial management practices including the *mSCOA*;

- Allocation-in-kind for the MIG grant to make provision for the indirect grant portion of the grant; and
- The name change from Municipal Disaster relief grant to Municipal Disaster Response Grant. Municipalities should take note of this change when they report on COVID-19 in terms of *mSCOA* Circular No. 9.

Version 6.6.1 of the chart will be effective from 01 July 2022 and must be used to compile the 2022/23 MTREF. The patch is available on the link below:

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

5.2 Funding Depreciation

From the analysis of the *mSCOA* data strings it is evident that a number of municipalities are allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilised for electricity purposes, service charges water for water management purposes, waste and wastewater management in the same manner and property rates for services like roads that is primarily funded from property rates.

When depreciation is funded, it will assist the municipalities to accumulate sufficient surpluses that must be transferred to cash backed reserves. Depreciation is the method to provide for the replacement of the assets. If depreciation remains a journal without the funds being ring-fenced, municipalities will not be in a financial position to fund future infrastructure assets.

5.3 Application of Costing

The mapping for Table A2 on Financial Performance of the regulated Schedule A was updated to include the costing segment. The costing segment in *mSCOA* provides for the recording of the full cost for the four core municipal functions, namely: electricity, water, wastewater and waste management. It also allows for the charge out of costs between functions and projects. Costing: recoveries was previously recorded as 'revenue: default' in the item segment. However, as the charge out of cost does not present revenue, municipalities must use 'expenditure: default' in the item segment to record the debit and credit of all costing transactions where the charges increase cost and the recoveries decrease the cost per function or project.

Municipalities are also reminded that one of the validation rules that are applied when *mSCOA* data strings are submitted is that costing transactions for charges and recoveries must balance to zero.

5.4 Change in calculation of consumer deposits

The addition of consumer deposits as a funding source in version 6.6 of the *mSCOA* chart impacts on the population of Tables SA30 and A7 in the Schedule A. The calculation will be changed in the 6.6 chart version to the following:

CASH FLOWS FROM FINANCING ACTIVITIES	
Increase in consumer deposits	Consumer deposits FD001001001014 linked to IA001 Deposits
(Decrease) in consumer deposits	Consumer deposit IL001002 :Withdrawals

All payments received in respect of consumer deposits will be picked up utilising the consumer deposit fund source linked to the bank: deposits posting level. The payment of consumer

deposits will be picked up from item liability: consumer deposits: withdrawals posting levels, which represent the outflow of cash.

5.5 NERSA reporting

Municipalities are reminded to complete the D-Forms that the National Energy Regulator of South Africa (NERSA) requires. The National Treasury is currently looking into ways of how the *mSCOA* data strings can be used to populate the NERSA reports and will provide guidance in this regard during 2022.

5.6 Restructuring of the Long-Term Component of Trade Payables

In an effort to assist municipalities to get to a funded budget position, the National Treasury have requested municipalities to negotiate with their major trade creditors like Eskom, Water Boards and the Department of Water Affairs to restructure their outstanding trade creditors. Where the debt owed by a municipality was restructured, in terms of a debt repayment agreement, and the repayment period exceeds a period of 12 months, the debt will remain under *current liabilities trade payables* as per the version 6.6 of the *mSCOA* chart.

The restructuring of debt in the Statement of Financial Position to include the non-current portion through the reclassification of the debt to a *non-current liability of trade payables* under non-current liabilities has a major impact on the working capital requirement disclosure in the funding compliance assessment on Table A8 of the Schedule A and on the entire funding methodology of the National Treasury. The restructuring of debt also affects a number of liquidity measurement ratios such as the Current Ratio, Liquidity Ratio and Creditors to Cash Ratio.

Detailed analysis and careful consideration of the appropriate accounting treatment to ensure that future adjustments to the chart will not compromise the funding methodology of the National Treasury is required. Therefore, any changes required to the *mSCOA* Chart to accommodate the restructuring of the long-term component of trade payables will only be considered for inclusion in version 6.7 of the chart.

The restructuring of the non-current portion should not only impact on the Statement of Financial Position as it requires that municipalities include additional cost in the operation budget for the repayment of the non-current liability, including any finance charges that may be payable as per the repayment agreement. The restructuring of the trade payables without the inclusion of the interest and redemption payments of the non-current liability on the cash flow statement will significantly misstate the funding position of the municipality.

The Budget Funding Assessment Tool used by the National and provincial treasuries to assess the funding position of municipal budgets has been enhanced to include a *Restructuring of Trade Payables Module* to assess the full impact of the restructuring on both the Statement of Financial Position and the impact of interest charges and repayment of the non-current liability on the cash flow position of the municipality. Municipalities that have restructured their trade payables should:

- Indicate this to the respective National and provincial treasuries when submitting their tabled and adopted 2022/23 MTREF budget; and
- Submit the approved agreement with the supplier to the respective National and provincial treasuries with their budget documentation.

The necessary restructuring will then be taken into account in the funding assessment by the respective National and provincial treasuries prior to determining the funding position of the municipality.

5.7 mSCOA eLearning

A web-based eLearning course on mSCOA will be available on the National School of Government (NSG) website from April 2022. This is a self-paced course aimed at all government and municipal officials, especially new employees and interns to on-board them on mSCOA.

The course is structured as follows:

Module 1 – The fundamentals of mSCOA (for financial and non-financial officials)

- An overview of the Local Government Budget and Financial Management Reform Agenda and mSCOA Legislative Framework;
- mSCOA implementation oversight (including the role of internal audit, risk management and councilors); and
- Understanding the mSCOA segments.

Module 2 – System and reporting requirements (for financial and non-financial officials)

- An overview of the reporting requirements in a mSCOA environment;
- Key business processes that underpins mSCOA;
- Minimum system specifications required to comply with the mSCOA Regulations;
- Submission of documents and data strings to the National Treasury (i.e. registration process and upload process); and
- Period Control and how to transact and report in period 13, 14 and 15.

Module 3 – Budgeting and transacting on the mSCOA chart (for financial officials)

An understanding of accounting principles and GRAP is required to complete this module.

Municipalities are reminded to budget for the course in their 2022/23 MTREF. For further information, contact the NSG on their website link: <https://www.thensg.gov.za>.

6. 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.

It should be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2022/23** in their budget narratives and pay careful attention to 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.

6.1 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 2022/23 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.

It is essential that municipalities reconcile their most recent valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. 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. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. 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 to the billing system to the National Treasury on a quarterly basis.

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

6.2 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, 2000 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.

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular No. 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable a municipality to recover costs to fulfil its mandate. 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>

It is also imperative that every municipality is utilising the *mSCOA* cost segment correctly.

6.3 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 advised 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.**

In this regard municipalities are reminded to take note of the Constitutional Court decision in **Mazibuko and Others vs City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009)**. The Constitutional Court confirmed that a municipality has the right to disconnect the water service in the event of non-payment. In the case of registered indigent users, water may not be disconnected but can and should be restricted to the national policy limit of 6 kilolitres of water monthly.

6.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

6.5 Smart Prepaid Meters Solution

The Inter-Ministerial Task Team (IMTT) of the 5th administration appointed a panel to investigate the electricity function to better understand what is causing the non-payment to Eskom. Cabinet subsequently endorsed the panel's recommendation that a smart prepaid solution for all municipalities must be explored. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract to standardise prepaid smart meter solutions for electricity that align to minimum and critical technical specifications for local government.

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

- Against proceeding prior to the OCPO having issued and awarded the transversal prepaid smart meter 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 any smart meter solution or similar system solution. 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 smart meter solution or similar system solution 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.

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

6.6 Critical Notice Affecting STS Meters

Municipalities are alerted that there is 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.

If your municipality or 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 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
- 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.

6.7 Completeness and credibility of revenue related information in the Budget

The Municipal Budget and Reporting Regulations (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 2022/23 MTREF.

6.8 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases. In their Multi-Year Price Determination (MYPD 5) application Eskom requested approval for municipal bulk tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA rejected this revenue application at the end of September 2021 and in October 2021 ESKOM filed an application in the High Court to review NERSA's decision. Following the deliberations, NERSA has approved a 9.6 per cent tariff increase for Eskom starting from April 2022 and this figure accounts for a 3.49 per cent increase in 2022/23.

6.9 Long Term Financial Strategies

National Treasury is supporting municipalities to develop and implement long-term financial models and strategies. This reform seeks to develop more sustainable, and integrated infrastructure development programmes over the longer term, informed by strategic plans, and financed in the most effective and efficient manner.

Although some municipalities have long-term financial models (LTFM), they are not always integrated with municipal plans, or based on actual cash flow analysis and investment programmes, or able to consider alternative financial scenarios and outcomes in relation to the ability to borrow and the structuring of market transactions.

Municipalities need to develop LTFM that support decisions on investment selection and assesses the financial impact of policy choices, by forecasting future financial performance and the impact of infrastructure projects on borrowing capacity. The LTFM needs to inform the municipality's long-term financial strategy, which must articulate a sustainable, efficient

and effective borrowing strategy and practices for the municipality and provide a clear statement of intent for lenders and other stakeholders.

National Treasury has initiated this reform in the metropolitan municipalities and some of the Intermediate City municipalities and will continue with this reform in the next financial year. Based on the piloting of this reform, guidance will be provided to all municipalities to develop and implement LTFM's and strategies.

6.10 Water management

Reference is made to the 2011, Chapter 8 of the Local Government Budget and Expenditure Review (LGBER) which emphasizes the importance of water management.

It has been observed recently in various platforms where municipalities engage with treasuries and the sector departments that there is no uniformity in reporting water and electricity losses. These are material items and need to be disclosed in planning, budgeting, reporting and in the annual report and Annual Financial Statements in uniform ways in order to track performance. In order to ensure consistency of reporting, the following information must be provided:

Accounting for water sold, non-revenue water and water losses:

- System input volume (kl)
- Water Billings (sum of accounts issued) – volume in kl and rand value
- Free basic water allowance (not included in billings) - volume in kl and rand value
- Physical water losses (estimated): volume in kl and rand value
- Water revenue collected (Rand value)

Accounting for electricity sold and electricity losses:

- Electricity purchased and generated (Electricity input) (kWh)
- Electricity Billings (sum of accounts issued) (KWh and Rand value)
- Free basic electricity allowance (not included in billings) (KWh and Rand value)
- Technical losses (estimated) (KWh and Rand value)
- Electricity revenue collected (Rand value)

In addition, the norms articulated in MFMA Circular No. 71 should also be taken into consideration.

6.11 Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFW)

Cabinet adopted the Medium-Term Strategic Framework (MTSF) for 2019-2024 wherein it amongst others, committed that government will reduce irregular expenditure by 75 per cent and fruitless and wasteful expenditure by 100 per cent by 2024. It is important to note that these targets are applicable to each sphere of government. To this end, the Minister of Finance approved the UIFW Reduction Strategy for municipalities which was issued through MFMA Circular No. 111 in November 2021. The latter strategy advocated for municipalities to develop UIFW reduction plans that is approved by the municipal council, with the aim being for municipalities to utilize their 2018/19 UIFW figures as contained in their audited annual financial statements for that financial year as a baseline to develop the reduction plans. Whilst progress has been slow in terms of municipalities developing and submitting these plans to the National Treasury, some municipalities has made strides in this regard.

National Treasury would like again to encourage municipalities to develop the UIFW reduction plans and have it approved by the municipal councils through a council resolution for submission to the National Treasury to the MFMA helpdesk at mfma@treasury.gov.za for the attention of Mr. Wayne McComans on wayne.mccomans@treasury.gov.za. Municipalities are also advised to report progress against these UIFW reduction plans as part of their monthly

section 71 reporting to enable the necessary monitoring and oversight by the National Treasury on the implementation of these plans.

Going forward the Treasuries will place increased attention and focus on the processing of UIFW by municipalities as required by section 32(2) of the MFMA read with MFMA Circular No. 68. The National Treasury regards this consistent non-compliance for failure to adequately process and investigate UIFW as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution.

7. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. 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 2022/23 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 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2022 and 01 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. The forecasts of the Reserve Bank, in terms of the January 2022 and January 2023, 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.

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.

7.3 Equitable Share allocation

As highlighted in Minister Enoch Godongwana's 2022 Budget Speech, municipalities must be mindful that the Equitable Share is meant to fund basic municipal services to the indigent. Municipalities must ensure that monies are used for the purpose they were allocated for.

8. Transfers to Municipalities

The circular reiterates the requirements of the rollover and unspent conditional grants process in line with conditions outlined in the annual Division of Revenue Act. Municipalities are required to request for a rollover approval against any unspent conditional grants that were allocated through the annual Division of Revenue Act, therefore this section provides guidance to municipalities with regard to the preparation for the 2021/22 unspent conditional grants and roll-over process and should be referenced against previous annual budget circulars.

8.1 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2021 (Act No.9 of 2021) (DoRA) read in conjunction with the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2021/22 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 transferring national 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 2021 DoRA, municipalities must include the following information with their submission to National Treasury:

- 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 2021 DoRA;
- A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
- 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 2022; or
 - b) Proof of project tender and tender submissions published and finalised before 31 March 2022 with the appointment of contractor or service provider for delivery of the service before 30 June 2022 in cases where additional funding was allocated during the course of the final year of the project. Further, municipalities must note the letters issued by National Treasury dated 25 February and 03 March 2022 respectively regarding the Preferential Procurement Regulation, 2017;
 - c) Incorporation of the Appropriation Statement; and

d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2022 (attach cash flow projection for the applicable grant).

- A progress report (also in percentages) on the status of each project's implementation that includes an attached legible implementation plan);
- The value of the committed project funding, and the conditional allocation from the funding source;
- Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
- Rollover of rollovers will not be considered therefore municipalities must not include previous year's unspent conditional grants as rollover request;
- An indication of the time-period within which the funds are to be spent if the roll-over is approved; and
- 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 as a result 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 2022, the application will not be considered.

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:

- Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2021 DoRA, including the municipal manager and Chief Financial Officer signing-off on the information sent to National Treasury;
- Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2022;
- Accurate disclosure of grant performance in the 2021/22 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
- Despite the fact that local government is required to comply to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relates to rollover processes and disclose conditional grant performance in the 2021/22 pre-audited Annual Financial Statements in order to verify grant expenditure; and
- Cash available in the bank (net position including short-term investments) as at 30 June 2022 is equivalent to the amount that is unspent as at the end of the financial year. If the amount that is requested for roll-over is not entirely cash backed, such a roll-over 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 roll-over:

- The entire 2021/22 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 2021/22 allocation;
- Rollover request of the same grant for the third consecutive time;

- Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
- 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 2022.

8.2 Unspent conditional grant funds for 2021/22

The 2021/22 unspent conditional process will be managed in accordance with section 21 of DoRA, in order to ensure that the unspent conditional grants against the 2021/22 financial year return to the National Revenue Fund (NRF). In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their 30 June 2022 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 reconcile;
- 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 2022. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately; and
- Step 3: If the receiving officer wants to motivate in terms of section 21(2) of the 2021 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 2022.

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 21 October 2022;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2022. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 18 November 2021; and
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund (NRF) by 18 November 2021, and for which a municipality has not requested a repayment arrangement, these funds will be offset against the municipality's 07 December 2022 equitable share allocation.

Annexure to MFMA Circular No. 86 addresses all the issues pertaining to Appropriation Statement and reporting on approved roll-overs.

8.3 Importance of section 16 of the Division of Revenue Act

The circular again reiterates the importance of compliance to section 16 of DoRA in relation to the allocation or transfer of funds by municipalities to other organs of state in order to implement projects on behalf of the municipalities.

Section 16 (3) of DoRA states that a receiving officer may not allocate any portion of a schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of the state agree on the obligation of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and National Treasury of the agreed payment schedule and:

- The allocation
 - i) Is approved in the budget for the receiving provincial department or municipality; or
 - ii) If not already approved;
 - aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant municipality and indicates the reasons for the allocation; and
 - bb) the National Treasury approves the allocation; or
- The allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a) (ii) applies with the necessary changes.

Further, section 16 (4) states that the receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

This section requires municipalities to comply with section 16 (3) before any DoRA allocated funds that are allocated or transferred to any organ of state and the municipality should first seek approval from National Treasury. The allocation includes transfers made to any organ of state in order to perform a function using conditional grants allocated through the DoRA.

Note that National Treasury considers the following when assessing the request from the municipality for approval:

- If the municipality is benefitting and utilising from the five per cent from capital grants that may be utilized for Project Management Unit (PMU). In terms of the capital grant framework (i.e. MIG and the Integrated Urban Development Grant (IUDG) and three per cent for the Urban Settlements Development Grant (USDG) municipalities are allowed to utilise a certain per cent of the grant for PMU or capacity support in order to implement capital projects. Therefore, if municipalities are benefitting from this initiative the PMU should be capacitated enough to implement capital project;
- Municipalities that are benefitting from the added technical support from Municipal Infrastructure Support Agent (MISA) will not be granted approval because MISA would assist with providing support and develop technical capacity towards sustained accelerated municipal capacity and service delivery. This implies that the municipality would be capacitated and be in a better position to implement capital projects; and
- If the request does not comply to the grant conditions, framework and if the transfer artificially inflates the expenditure estimates.

The following information must be submitted to National Treasury before approval is granted to municipalities to transfer funds to other organs of the state:

- In consultation with the relevant transferring officer municipalities must submit their request to National Treasury for approval;
- Provide the time frames regarding the duration of this arrangement between the municipality and the organ of the state;
- Provide the Service Level Agreement (SLA) between the municipality and the organ of state in consultation with the relevant transferring officer;
- Provide the agreed payment schedule reflecting the disbursement of the funds;
- Must provide the reasons why such a decision has been taken by the municipality;
- If amongst the reasons for the request is related to capacity challenges the municipality must therefore prove beyond reasonable doubt that there are capacity challenges and the reasons thereof; and
- Upon approval the municipality must submit the approved budget that includes the allocation.

Note that once the allocation or transfer has been approved the payment for goods or services must be procured in accordance with or in compliance to the procurement prescripts applicable to the relevant municipality. If there is an agreement for an advancement, subsection (a) (ii) will apply in order to determine if the payment does not artificially inflate the expenditure estimates. Further, before funds are transferred, the transferring national officer and National Treasury must agree on the payment schedule.

Therefore, if any expenditure incurred which emanates from such an arrangement while there was non-compliance with section 16, grant conditions and framework, such expenditure will not be recognised by both National Treasury and relevant transferring officer and will be classified as unauthorised expenditure.

9. The Municipal Budget and Reporting Regulations

9.1 Schedule A - version to be used for the 2022/23 MTREF

National Treasury has released Version 6.6.1 of the Schedule A1 (the Excel Specimen) which is aligned to Version 6.6.1 of the *mSCOA* classification framework and must be used when compiling the 2022/23 MTREF budget.

All municipalities **must** prepare their 2022/23 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 A1 schedule version 6.6.1 is not allowed** in terms of the *mSCOA* Regulations.

National Treasury has protected the A1 schedule version 6.6 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 *mSCOA* chart version 6.6.1. The revised MBRR Schedules for the 2022/23 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
	Abigail Maila	012-395 6737	Abigail.Maila@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
Johannesburg and Tshwane	Abigail Maila	012-395 6737	Abigail.Maila@Treasury.gov.za
Ekurhuleni	Willem Voigt	012-315 5830	WillemCordes.Voigt@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
eThekweni	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
	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 Legasa		Lesego.Legasa@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Phumelele Gulukunqu	012-315 5539	Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt	012-315-5830	WillemCordes.Voigt@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Mandla Gilimani	012-315 5807	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 2022/23 MTREF budget

National and provincial treasuries will assess the 2022/23 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.

The **assessment period** of all municipal budget will therefore be from **01 April to 30 June 2022 for both the 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 need to be made must be done before the start of the municipal financial year on 1 July.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10th working day of July each year. 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 without a credible funding plan, 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 main 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 2022/23 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 2022**, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is **Friday, 01 April 2022**; 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 mSCOA 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 2022**, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is **Wednesday, 01 June 2022**.

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 2022/23 MTREF

The following information should be submitted for the 2022/23 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 *mSCOA* data string in the format published with Version 6.6 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; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

10.2 GoMuni Upload Portal

The development work on the GoMuni Upload portal has been concluded and municipalities must submit all documents required for the 2022/23 MTREF in terms of legislation, as per the guidance provided in MFMA Circular No 112 dated 06 December 2021, via the GoMuni Upload Portal. The upload portal can be accessed on <https://lguploadportal.treasury.gov.za> from 01 April 2022.

All municipal officials that currently have access to the LG Upload portal will be granted access to the GoMuni Upload portal. New users will have to complete and submit a *Request for Access* to lgdataqueries@treasury.gov.za. The request form will be available on the GoMuni login page under new registrations.

10.3 Additional validation rules applicable to data string submissions

To ensure that credible data strings are submitted to the GoMuni Upload portal, additional validation rules will be introduced in the 2022/23 MTREF. The credibility and accuracy of the data strings must be verified by municipalities before submission on the GoMuni Upload. The additional validation rules will be implemented on the stage 1 validation. In other words, a data string that fails the validation will be rejected. The additional rules are as follows:

1. A balanced data string must be submitted. This means that the data strings that is submitted must always be in balance. All the transactions should be included for Revenue, Expenditure, Gains and Losses, Assets, Liabilities and Net Assets;
2. All secondary cost data strings may only be linked to Item: Expenditure: Default. All costing transactions must be linked to Item: Expenditure default as it refers to the reallocation of cost from one function to another or one operational project to another operational project. Where cost is capitalised the costing segment is not used;
3. Inventory for water must be linked to the Function: Water Management. Bulk purchases of Water must only be recorded against the Water management function; and
4. Opening balances must be linked to Project default and Fund: non funding. All opening balances that are not linked to Project default and Non funding will not be valid.

The new validation rules will come into effect from 01 July 2022.

10.4 Publication of municipal documents

Going forward, the following municipal documents will be published on the GoMuni/ Go Public portal:

- Integrated Development Plans;
- Budget Documentation;
- Service Delivery and Budget Implementation Plans;
- Annual Financial Statements;
- Annual Reports; and
- Audit Reports.

Municipal documents submitted to the National Treasury prior to 2022 will be available on the MFMA webpage and can be accessed via the MFMP Share Point Documents option on GoMuni/ Go Public.

GoMuni/ Go Public can be accessed on the following link: <https://lg.treasury.gov.za>

10.5 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
04 March 2022

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.6

[Click for Instructions!](#)

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service delivery**



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Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive & Council	Vote 1 Executive & Council	1.1 - Mayor and Council: Ward Admin (Dept 050)
Vote 2 - FINANCE AND ADMINISTRATION	1.1 Mayor and Council: Ward Admin (Dept 050)	1.2 - Mayor and Council: Mayor and Council (Dept 020)
Vote 3 - COMMUNITY AND SOCIAL SERVICES	1.2 Mayor and Council: Mayor and Council (Dept 020)	1.3 - Municipal Manager Town Secretary and Chief Executive: Office of Municipal
Vote 4 - SPORTS & RECREATION	1.3 Municipal Manager Town Secretary and Chief Executive: Office of Municipal	1.4 -
Vote 5 - PUBLIC SAFETY	1.4 -	1.5 -
Vote 6 - PLANNING AND DEVELOPMENT	1.5 -	1.6 -
Vote 7 - ROAD TRANSPORT	1.6 -	1.7 -
Vote 8 - ENVIRONMENTAL PROTECTION	1.7 -	1.8 -
Vote 9 - ENERGY SOURCES	1.8 -	1.9 -
Vote 10 - WATER MANAGEMENT	1.9 -	1.10 -
Vote 11 - WASTE WATER MANAGEMENT	1.10 -	
Vote 12 - WASTE MANAGEMENT	Vote 2 FINANCE AND ADMINISTRATION	2.1 - Marketing Customer Relations Publicity and Media Co-ordination: Public
Vote 13 - Other	2.1 Marketing Customer Relations Publicity and Media Co-ordination: Public	2.2 - Legal Services: Legal Services Section (New)
Vote 14 -	2.2 Legal Services: Legal Services Section (New)	2.3 - Administrative and Corporate Support: Office of Corporate Services (dept
Vote 15 -	2.3 Administrative and Corporate Support: Office of Corporate Services (dept	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 -
	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 -
	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 -
	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 LED): IDP & PMS (Dept 060)
	6.4 Corporate Wide Strategic Planning (IDPs LED): IDP & PMS (Dept 060)	6.5 - Corporate Wide Strategic Planning (IDPs LED): LED (Dept 070)
	6.5 Corporate Wide Strategic Planning (IDPs LED): 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 Engineer
	6.8 Town Planning Building Regulations and Enforcement and City Engineer	6.9 -
	6.9 -	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 -
	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 -
	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 -
	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 SUPPLY)
	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 -	10.8 -
	10.8 -	10.9 -

10-10		10-10
Vote 11	WASTE WATER MANAGEMENT	
11.1	Sewerage: Sewerage (Dept 420)	11.1 - Sewerage: Sewerage (Dept 420)
11.2	Waste Water Treatment: Sewerage (Dept 420)	11.2 - Waste Water Treatment: Sewerage (Dept 420)
11.3	Waste Water Treatment: KHETHIWAYO CONS-DITSHOSWANENG	11.3 - Waste Water Treatment: KHETHIWAYO CONS-DITSHOSWANENG
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11-10		11-10
Vote 12	WASTE MANAGEMENT	
12.1	Solid Waste Removal: Cleansing (Dept 480)	12.1 - Solid Waste Removal: Cleansing (Dept 480)
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12-10		12-10
Vote 13	Other	
13.1	Air Transport: Airstrip (370)	13.1 - Air Transport: Airstrip (370)
13.2		13.2 -
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13-10		13-10
Vote 14		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14-10		14-10
Vote 15		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15-10		15-10

NC452 Ga-Segonyana - Contact Information

A. GENERAL INFORMATION

Municipality NC452 Ga-Segonyana

Grade

1 Grade in terms of the Remuneration of Public Office Bearers Act.

Province NC NORTHERN CAPE

Web Address

e-mail Address

B. CONTACT INFORMATION

Postal address:

P.O. Box

City / Town

Postal Code

Street address

Building

Street No. & Name

City / Town

Postal Code

General Contacts

Telephone number

Fax number

C. POLITICAL LEADERSHIP

Speaker:

ID Number 820623 5456 089

Title Mr

Name K Madikiza

Telephone number 053 712 9405

Cell number 073 920 6703

Fax number 053 712 3581

E-mail address

Secretary/PA to the Speaker:

ID Number 7504135859084

Title Mr

Name IG Mmusi

Telephone number 053 712 9449

Cell number 060 6406 073

Fax number 053 712 3581

E-mail address mmusiitumeleng350@gmail.com

Mayor/Executive Mayor:

ID Number 741020 5773 082

Title Mr

Name Neo Masegela

Telephone number 053 712 9389

Cell number 072 646 4200

Fax number 053 712 3581

E-mail address ngmasegela@gmail.com

Secretary/PA to the Mayor/Executive Mayor:

ID Number 760709 0502 084

Title Mrs

Name Tshogofatso Serai

Telephone number 053 712 9404

Cell number 083 249 5944

Fax number 053 712 3581

E-mail address tserai@ga-segonyana.gov.za

Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

D. MANAGEMENT LEADERSHIP

Municipal Manager:

ID Number 7804055422081

Title Mr

Secretary/PA to the Municipal Manager:

ID Number 9110170720088

Title Ms

Name	Martin Tsatsimpe	Name	Kobamelo Gaobusiwe
Telephone number	053 712 9333	Telephone number	053 712 9301
Cell number	082 727 3823	Cell number	0829473140
Fax number	053 712 3581	Fax number	053 712 3581
E-mail address	mtsatsimpe@qa-segonyanagov.za	E-mail address	kgaobusiwe@ga-segonyana.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8205145673080	ID Number	9110170720088
Title	Mr	Title	Ms
Name	KAGISO NOKE	Name	Kobamelo Gaobusiwe
Telephone number	053 712 9370	Telephone number	053 712 9301
Cell number	073 155 2187	Cell number	0829473140
Fax number	053 712 3581	Fax number	053 712 3581
E-mail address	knoke@qa-segonyana.gov.za	E-mail address	kgaobusiwe@ga-segonyana.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	830326 0369 087	ID Number	841227 0821 084
Title	Ms	Title	Mrs
Name	Desiree Pelele	Name	Confidence Kalaote
Telephone number	053 712 9329	Telephone number	053 712 9348
Cell number	083 569 5865	Cell number	073 054 1270
Fax number	053 712 3581	Fax number	053 712 3581
E-mail address	dpelele@ga-segonyanagov.za	E-mail address	confy@ga-segonyanagov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	871110 0582 083	ID Number	800604 0429 085
Title	Ms	Title	Mrs
Name	Nontlanta Keswa	Name	Tshegofatso Jarvis
Telephone number	053 712 9348	Telephone number	053 712 9370
Cell number	072 488 8864	Cell number	079 5027 954
Fax number	053 712 3581	Fax number	053 712 3581
E-mail address	nkeswa@ga-segonyanagov.za	E-mail address	tshego@ga-segonyanagov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

NC452 Ga-Segonyana - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	43 409	45 158	49 763	55 522	53 651	53 651	50 293	51 738	53 634	56 036
Service charges	136 534	157 660	158 153	211 937	214 637	214 637	154 823	246 167	265 936	277 858
Investment revenue	2 836	3 708	3 865	3 495	3 645	3 645	3 973	3 820	3 988	4 167
Transfers recognised - operational	161 689	177 154	198 531	205 753	214 043	214 043	191 478	231 333	236 956	265 400
Other own revenue	(6 530)	22 521	26 073	28 268	33 622	33 622	22 115	30 729	32 098	33 525
Total Revenue (excluding capital transfers and contributions)	337 939	406 202	436 385	504 974	519 598	519 598	422 681	563 787	592 611	636 986
Employee costs	131 462	124 376	153 998	167 732	168 872	168 872	140 110	189 861	191 150	199 713
Remuneration of councillors	9 815	9 861	9 843	10 838	10 838	10 838	8 697	11 082	11 570	12 091
Depreciation & asset impairment	74 352	59 109	65 944	60 375	60 375	60 375	46 662	58 000	60 552	63 277
Finance charges	18 253	6 345	10 463	901	916	916	489	930	971	1 015
Inventory consumed and bulk purchases	91 396	100 884	134 846	141 144	149 897	149 897	103 963	156 602	163 644	170 813
Transfers and grants	35	24	24	60	60	60	24	62	65	68
Other expenditure	164 694	103 943	120 309	124 675	137 526	137 526	110 501	165 262	160 321	178 155
Total Expenditure	490 008	404 542	495 426	505 724	528 483	528 483	410 446	581 800	588 274	625 131
Surplus/(Deficit)	(152 070)	1 659	(59 041)	(750)	(8 886)	(8 886)	12 235	(18 013)	4 337	11
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	112 328	164 730	153 054	102 654	172 272	172 272	114 238	116 950	144 011	154 487
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	36 072	43 665	37 973	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3 669)	210 054		101 905	163 386	163 386	126 473	98 937	148 348	166 343
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 669)	210 054	-	101 905	163 386	163 386	126 473	98 937	148 348	166 343
Capital expenditure & funds sources										
Capital expenditure	674 876	823 743	138 768	112 262	198 135	198 135	120 068	137 174	144 011	154 487
Transfers recognised - capital	673 561	845 795	136 918	102 654	179 891	179 891	114 343	116 950	144 011	154 487
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 645	(1 461)	13 694	9 607	18 244	18 244	3 353	20 224	-	-
Total sources of capital funds	675 206	844 334	150 612	112 262	198 135	198 135	117 696	137 174	144 011	154 487
Financial position										
Total current assets	102 398	131 524	174 216	303 411	311 871	311 871	342 485	259 146	293 626	366 626
Total non current assets	1 355 346	1 512 318	1 606 422	1 518 163	1 604 036	1 724 786	1 680 056	1 685 596	1 769 055	1 860 266
Total current liabilities	112 844	107 705	109 355	119 670	149 018	(138 564)	157 918	74 203	43 794	41 662
Total non current liabilities	66 131	58 862	68 044	56 362	58 862	(58 862)	80 018	80 742	80 742	80 742
Community wealth/Equity	1 361 854	1 377 536	1 670 845	1 645 542	1 708 024	1 708 024	1 788 927	1 789 797	1 938 145	2 104 444
Cash flows										
Net cash from (used) operating	169 142	315 305	485 893	211 967	276 560	276 560	187 209	151 363	202 734	223 178
Net cash from (used) investing	-	-	(142 159)	(112 262)	(190 746)	(190 746)	(132 515)	(137 174)	(144 011)	(154 487)
Net cash from (used) financing	-	-	(1 686)	-	(3 450)	(3 450)	563	(2 500)	(2 350)	(2 200)
Cash/cash equivalents at the year end	169 142	315 305	401 323	158 975	141 635	141 635	145 725	102 156	158 530	225 021
Cash backing/surplus reconciliation										
Cash and investments available	551	59 274	90 467	155 525	134 700	134 700	151 738	107 301	169 046	241 150
Application of cash and investments	(23 987)	22 105	18 704	21 731	51 870	(232 757)	41 807	3 639	(25 167)	(25 946)
Balance - surplus (shortfall)	24 539	37 170	71 763	133 794	82 830	367 456	109 930	103 662	194 212	267 095
Asset management										
Asset register summary (WDV)	1 249 260	1 375 607	1 447 581	1 518 163	1 604 036	1 604 036	1 604 036	1 526 755	1 610 214	1 701 424
Depreciation	68 615	59 109	65 944	60 375	60 375	60 375	60 375	58 000	60 552	63 277
Renewal and Upgrading of Existing Assets	536 652	613 014	50 447	30 899	85 025	85 025	85 025	53 116	59 867	108 544
Repairs and Maintenance	6 781	7 086	20 833	18 050	34 241	34 241	34 241	29 840	31 165	32 555
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	(2 360)	(1 360)	(1 360)	(1 427)	(1 427)	(1 168)	(1 221)
Households below minimum service level										
Water:	33	35	55	27	27	-	60	60	63	30
Sanitation/sewerage:	8	8	8	4	4	-	9	9	9	4
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	43	44	50	25	25	-	55	55	57	28

NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		81 504	79 711	84 300	91 845	95 774	95 774	91 225	94 632	98 699
Executive and council		41 985	6 851	6 991	7 284	7 284	7 284	7 973	8 234	8 564
Finance and administration		39 519	72 860	77 309	84 561	88 489	88 489	83 252	86 398	90 135
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 895	21 588	39 759	28 184	62 886	62 886	42 172	50 465	30 782
Community and social services		10 746	3 877	16 733	3 878	31 950	31 950	5 824	18 233	17 097
Sport and recreation		4 990	8 027	4 483	3 294	2 829	2 829	19 472	23 574	4 638
Public safety		7 159	9 684	18 543	21 013	28 107	28 107	16 877	8 657	9 047
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		39 734	44 073	42 457	49 962	57 410	57 410	53 963	47 480	74 761
Planning and development		11 700	12 114	17 171	20 855	21 282	21 282	29 355	29 362	27 532
Road transport		27 715	31 643	24 764	28 549	35 570	35 570	24 321	17 819	46 917
Environmental protection		319	316	522	558	558	558	286	299	312
<i>Engineering services</i>		342 187	469 216	460 876	437 637	475 750	475 750	493 325	543 991	587 174
Energy sources		171 983	207 690	247 646	230 083	280 209	280 209	267 440	288 745	316 002
Water management		69 958	177 932	138 834	112 331	112 331	112 331	125 867	158 174	153 800
Waste water management		72 476	45 930	35 434	52 025	40 012	40 012	55 684	46 041	61 463
Waste management		27 770	37 664	38 962	43 199	43 199	43 199	44 334	51 031	55 909
Other	4	20	8	20	-	50	50	52	54	57
Total Revenue - Functional	2	486 339	614 596	627 412	607 629	691 869	691 869	680 737	736 622	791 474
Expenditure - Functional										
<i>Governance and administration</i>		281 027	191 831	252 092	235 405	238 270	238 270	191 833	198 832	207 553
Executive and council		14 699	14 028	14 778	17 574	17 905	17 905	18 859	18 500	19 332
Finance and administration		266 328	177 802	237 314	217 831	220 365	220 365	172 973	180 332	188 221
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 966	36 431	41 706	45 790	47 981	47 981	56 482	57 283	59 860
Community and social services		9 574	10 049	12 799	14 984	16 968	16 968	16 772	17 516	18 304
Sport and recreation		7 703	8 551	8 703	10 737	10 161	10 161	14 968	14 758	15 422
Public safety		15 689	17 831	20 204	20 070	20 853	20 853	24 741	25 009	26 134
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 212	28 234	44 385	32 921	46 164	46 164	79 249	80 442	84 067
Planning and development		22 664	20 540	34 295	25 120	36 083	36 083	35 980	35 144	36 738
Road transport		4 355	7 497	9 905	7 591	9 855	9 855	43 032	45 050	47 070
Environmental protection		193	196	185	211	226	226	237	248	259
<i>Engineering services</i>		175 398	173 042	183 469	191 607	194 818	194 818	253 977	251 446	273 367
Energy sources		88 646	115 193	118 633	112 501	133 129	133 129	147 819	154 680	161 513
Water management		33 326	29 556	37 792	36 498	34 894	34 894	54 984	56 693	59 214
Waste water management		23 946	14 006	4 966	22 435	8 655	8 655	31 143	19 089	30 711
Waste management		29 480	14 286	22 077	20 174	18 140	18 140	20 031	20 984	21 929
Other	4	-	5	-	-	250	250	260	271	284
Total Expenditure - Functional	3	516 602	429 542	521 651	505 724	527 483	527 483	581 800	588 274	625 131
Surplus/(Deficit) for the year		(30 263)	185 054	105 761	101 905	164 386	164 386	98 937	148 348	166 343

NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Municipal governance and administration		81 504	79 711	84 300	91 845	95 774	95 774	91 225	94 632	98 639
Executive and council		41 985	6 851	6 931	7 284	7 284	7 284	7 973	8 234	8 564
Mayor and Council		41 500	5 826	5 791	6 029	6 029	6 029	6 473	6 668	6 928
Municipal Manager, Town Secretary and Chief Executive		485	1 025	1 200	1 255	1 255	1 255	1 500	1 566	1 636
Finance and administration		39 519	72 860	77 309	84 561	88 489	88 489	83 252	86 398	90 135
Administrative and Corporate Support		2 418	3 551	3 800	3 975	3 975	3 975	4 500	4 698	4 909
Asset Management		6 982	1 533	1 324	1 340	10 255	10 255	1 950	2 036	2 127
Finance		(3 282)	30 938	16 241	18 374	15 155	15 155	16 181	16 757	17 371
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		1 103	2 846	1 317	1 555	1 555	1 555	2 747	2 858	2 997
Information Technology		485	700	800	837	837	837	1 500	1 566	1 636
Legal Services		485	700	800	837	837	837	1 500	1 566	1 636
Marketing, Customer Relations, Publicity and Media Co-ordination		485	700	800	837	837	837	1 500	1 566	1 636
Property Services		30 191	30 886	50 990	55 522	53 754	53 754	51 848	53 748	56 156
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		652	1 006	1 237	1 285	1 285	1 285	1 525	1 592	1 654
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		22 895	21 588	39 759	28 184	62 836	62 886	42 172	50 465	30 782
Community and social services		10 746	3 877	16 733	3 878	31 950	31 950	5 824	18 233	17 037
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		530	736	913	943	943	943	1 611	1 692	1 757
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		8 296	836	3 190	495	8 552	8 552	10	12 165	10 756
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		291	679	11 614	837	20 853	20 853	3 000	3 132	3 273
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		1 629	1 627	1 016	1 602	1 602	1 602	1 202	1 255	1 311
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		4 990	8 027	4 483	3 294	2 829	2 829	19 472	23 574	4 638
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		485	700	800	837	837	837	1 500	1 566	1 636
Recreational Facilities		1 192	1 012	2 701	2 457	1 992	1 992	2 701	2 820	2 947
Sports Grounds and Stadiums		3 314	6 315	982	-	-	-	15 271	19 188	55
Public safety		7 159	9 684	18 543	21 013	28 107	28 107	16 877	8 657	9 047
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		510	726	10 880	14 838	22 013	22 013	10 086	1 568	1 638
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		6 649	8 958	7 663	6 175	6 095	6 095	6 791	7 090	7 409
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		39 734	44 073	42 457	49 962	57 410	57 410	53 963	47 480	74 761
Planning and development		11 700	12 114	17 171	20 855	21 282	21 282	29 355	29 362	27 532
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		974	1 409	1 622	1 704	1 704	1 704	3 031	3 165	3 307
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		1 073	1 320	905	708	927	927	1 839	1 920	2 005
Economic Development/Planning		2 190	2 606	3 060	3 095	3 382	3 382	3 519	2 088	2 182
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		3 526	3 910	8 983	12 749	12 669	12 669	18 366	19 190	20 037
Project Management Unit		3 931	2 870	2 600	2 600	2 600	2 600	2 600	3 000	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		27 715	31 643	24 764	28 549	35 570	35 570	24 321	17 819	46 917

NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		27 715	31 643	24 764	28 549	35 570	35 570	24 321	17 819	46 917
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		319	316	522	558	558	558	286	299	312
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		319	316	522	558	558	558	286	299	312
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		342 187	469 216	460 876	437 637	475 750	475 750	493 325	543 991	587 174
Energy sources		171 983	207 690	247 646	230 083	280 209	280 209	287 440	288 745	316 002
Electricity		171 983	207 690	247 646	230 083	280 209	280 209	287 440	288 745	316 002
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		69 958	177 932	138 834	112 331	112 331	112 331	125 867	158 174	153 800
Water Treatment		9 618	135 699	138 834	112 331	112 331	112 331	125 867	158 174	153 800
Water Distribution		60 340	42 233	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		72 476	45 930	35 434	52 025	40 012	40 012	55 634	46 041	61 463
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		2 836	0	25	25	25	25	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		69 640	45 930	35 409	52 000	39 987	39 987	55 634	46 041	61 463
Waste management		27 770	37 664	38 962	43 199	43 199	43 199	44 334	51 031	55 909
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		27 770	37 664	38 962	43 199	43 199	43 199	44 334	51 031	55 909
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		20	8	20	-	50	50	52	54	57
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		20	8	20	-	50	50	52	54	57
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	486 339	614 596	627 412	607 629	691 869	691 869	680 737	736 622	791 474
Expenditure - Functional										
Municipal governance and administration		281 027	191 831	252 092	235 405	238 270	238 270	191 831	198 832	207 553
Executive and council		14 699	14 028	14 778	17 574	17 905	17 905	18 859	18 500	19 332
Mayor and Council		11 940	11 502	11 400	12 834	13 175	13 175	12 936	13 506	14 113
Municipal Manager, Town Secretary and Chief Executive		2 758	2 526	3 378	4 740	4 730	4 730	5 923	4 994	5 219
Finance and administration		266 328	177 802	237 314	217 831	220 365	220 365	172 973	180 332	188 221
Administrative and Corporate Support		20 952	16 532	17 080	22 493	21 393	21 393	27 947	28 240	30 555
Asset Management		82 719	73 872	95 467	73 556	75 899	75 899	6 777	7 023	7 413
Finance		58 469	45 346	59 167	57 562	57 833	57 833	63 119	65 294	68 068
Fleet Management		13 460	10 051	11 671	21 118	17 128	17 128	24 175	25 821	26 924
Human Resources		10 987	7 148	13 272	12 279	14 387	14 387	15 044	15 765	16 493
Information Technology		4 634	4 217	5 378	7 138	7 118	7 118	7 513	7 843	8 196
Legal Services		3 874	3 741	4 345	3 613	5 632	5 632	5 671	5 922	6 188
Marketing, Customer Relations, Publicity and Media Co-ordination		867	840	1 030	1 604	1 667	1 667	1 723	1 799	1 880
Property Services		60 626	4 718	17 382	4 222	5 326	5 326	5 143	5 380	5 622
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		6 700	7 924	8 622	9 772	9 584	9 584	10 529	10 617	11 095
Supply Chain Management		3 030	3 414	3 839	4 474	4 397	4 397	5 331	5 539	5 788
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		32 966	36 431	41 706	45 790	47 981	47 981	56 482	57 283	59 860
Community and social services		9 574	10 049	12 793	14 984	16 968	16 968	16 772	17 516	18 304
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1 526	1 693	1 705	2 145	2 124	2 124	2 395	2 500	2 612
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	0	-	-	-	-	1 296	1 353	1 414
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	402	420	439
Disaster Management		686	704	1 773	3 066	5 600	5 600	4 112	4 292	4 486
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		7 363	7 653	9 321	9 773	9 244	9 244	8 568	8 950	9 353
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Sport and recreation		7 703	8 551	8 703	10 737	10 161	10 161	14 958	14 758	15 422
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		5 141	6 005	6 079	8 652	7 949	7 949	10 703	10 929	11 421
Recreational Facilities		2 444	2 545	2 595	2 085	2 212	2 212	2 851	2 352	2 458
Sports Grounds and Stadiums		117	-	30	-	-	-	1 415	1 477	1 544
Public safety		15 689	17 831	20 204	20 070	20 853	20 853	24 741	25 009	26 134
Civil Defence		-	-	-	-	-	-	-	-	-
Cloansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		2 620	3 124	4 292	4 055	4 462	4 462	5 451	5 513	5 792
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		13 069	14 707	15 912	16 015	16 390	16 390	19 290	19 466	20 342
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vaccines Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 212	28 234	44 385	32 921	46 164	46 164	79 249	80 442	84 067
Planning and development		22 664	20 540	34 295	25 120	35 083	36 083	35 980	35 144	36 738
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		2 976	3 134	3 873	4 667	4 585	4 585	4 937	5 261	5 501
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		2 603	2 836	109	3 045	13 826	13 826	6 576	6 787	7 093
Economic Development/Planning		4 219	4 551	5 872	6 684	6 260	6 260	7 217	6 032	6 303
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		8 952	7 145	21 797	7 856	8 615	8 615	14 448	14 164	14 810
Project Management Unit		3 915	2 864	2 645	2 868	2 796	2 796	2 801	2 897	3 031
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		4 355	7 497	9 905	7 591	9 855	9 855	43 032	45 050	47 070
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		4 355	7 497	9 905	7 591	9 855	9 855	43 032	45 050	47 070
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		193	196	185	211	226	226	237	248	259
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		193	196	185	211	226	226	237	248	259
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		175 398	173 042	183 469	191 607	194 818	194 818	253 977	251 446	273 367
Energy sources		88 646	115 193	118 633	112 501	133 129	133 129	147 819	154 680	161 513
Electricity		88 646	115 193	118 633	112 501	133 129	133 129	147 819	154 680	161 513
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Non-electric Energy		-	-	-	-	-	-	-	-	-
Water management		33 326	29 556	37 792	36 498	34 894	34 894	54 984	55 633	59 214
Water Treatment		6 732	4 556	10 759	9 365	8 462	8 462	28 984	29 523	30 849
Water Distribution		26 594	25 000	27 033	27 133	26 433	26 433	26 000	27 170	28 365
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		23 946	14 006	4 966	22 435	8 655	8 655	31 143	19 089	30 711
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		10 482	2 127	(51)	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		13 464	11 879	5 017	22 435	8 655	8 655	31 143	19 089	30 711
Waste management		29 480	14 286	22 077	20 174	18 140	18 140	20 031	20 984	21 929
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		29 480	14 286	22 077	20 174	18 140	18 140	20 031	20 984	21 929
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	5	-	-	250	250	260	271	284
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	5	-	-	250	250	260	271	284
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	516 602	429 542	521 651	505 724	527 483	527 483	581 800	589 274	625 131
Surplus/(Deficit) for the year		(30 263)	185 054	105 761	101 905	164 386	164 386	98 937	148 348	166 343

NC452 Ga-Segonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
14.4 -		-	-	-	-	-	-	-	-	-
14.5 -		-	-	-	-	-	-	-	-	-
14.6 -		-	-	-	-	-	-	-	-	-
14.7 -		-	-	-	-	-	-	-	-	-
14.8 -		-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	43 409	45 158	49 763	55 522	53 651	53 651	50 293	51 738	53 634	56 036
Service charges - electricity revenue	2	96 734	112 011	113 097	146 720	149 420	149 420	110 519	171 473	187 443	195 878
Service charges - water revenue	2	20 379	22 880	22 279	36 000	36 000	36 000	21 927	45 867	47 960	50 073
Service charges - sanitation revenue	2	11 035	13 826	13 434	17 000	17 000	17 000	13 299	18 672	17 563	18 354
Service charges - refuse revenue	2	8 386	8 943	9 343	12 217	12 217	12 217	9 077	10 155	12 970	13 554
Rental of facilities and equipment		1 712	2 321	2 012	2 074	1 400	1 400	2 495	1 605	1 676	1 751
Interest earned - external investments		2 836	3 708	3 865	3 495	3 645	3 645	3 973	3 820	3 988	4 167
Interest earned - outstanding debtors		(25 853)	5 687	5 048	7 912	4 912	4 912	4 216	5 145	5 371	5 613
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 756	4 975	3 418	1 572	1 572	1 572	611	1 611	1 681	1 757
Licences and permits		2 749	2 970	3 351	3 319	3 319	3 319	2 846	3 478	3 631	3 794
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		161 689	177 154	198 531	205 753	214 043	214 043	191 478	231 333	236 956	265 400
Other revenue	2	6 250	6 433	12 243	13 392	22 419	22 419	11 947	18 891	19 739	20 610
Gains		6 856	136	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		337 939	406 202	436 385	504 974	519 598	519 598	422 681	563 787	592 611	636 666
Expenditure By Type											
Employee related costs	2	131 462	124 376	153 998	167 732	168 872	168 872	140 110	189 861	191 150	199 713
Remuneration of councillors		9 815	9 861	9 843	10 838	10 838	10 838	8 697	11 082	11 570	12 091
Debt impairment	3	70 387	18 219	15 292	12 950	12 000	12 000	4 285	12 004	12 919	13 500
Depreciation & asset impairment	2	74 352	59 109	65 944	60 375	60 375	60 375	46 662	58 000	60 552	63 277
Finance charges		18 253	6 345	10 463	901	916	916	489	930	971	1 015
Bulk purchases - electricity	2	76 345	88 209	99 409	94 417	111 417	111 417	97 218	122 298	127 801	133 424
Inventory consumed	8	15 051	12 676	35 437	46 727	38 480	38 480	6 744	34 304	35 844	37 389
Contracted services		51 619	46 031	47 419	56 543	70 669	70 669	61 816	83 981	75 250	89 262
Transfers and subsidies		35	24	24	60	60	60	24	62	65	68
Other expenditure	4, 5	42 688	34 754	39 188	55 182	54 856	54 856	44 400	69 276	72 152	75 393
Losses		-	4 940	18 410	-	-	-	-	-	-	-
Total Expenditure		490 008	404 542	495 426	505 724	528 483	528 483	410 446	581 800	588 274	625 131
Surplus/(Deficit)		(152 070)	1 659	(59 041)	(750)	(8 886)	(8 886)	12 235	(18 013)	4 337	11 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		112 328	164 730	153 054	102 654	172 272	172 272	114 238	116 950	144 011	154 487
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		36 072	43 665	37 973	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(3 669)	210 054	131 986	101 905	163 386	163 386	126 473	98 937	148 348	166 343
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(3 669)	210 054	131 986	101 905	163 386	163 386	126 473	98 937	148 348	166 343
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(3 669)	210 054	131 986	101 905	163 386	163 386	126 473	98 937	148 348	166 343
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(3 669)	210 054	131 986	101 905	163 386	163 386	126 473	98 937	148 348	166 343

References

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

NC452 Ga-Segonyana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
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	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
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 single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	-	-	-
Capital Expenditure - Functional											
Governance and administration		(55 157)	(79 984)	(15 943)	6 008	6 408	6 408	(1 796)	3 794	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		(55 157)	(79 984)	(15 943)	6 008	6 408	6 408	(1 796)	3 794	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		192 878	244 259	12 544	14 465	22 334	22 334	18 940	23 805	31 290	10 744
Community and social services		133 949	179 696	2 792	465	8 842	8 842	7 188	-	12 154	-
Sport and recreation		58 930	64 564	886	-	-	-	-	15 221	19 136	-
Public safety		-	-	8 867	14 000	13 493	13 493	11 752	8 584	-	10 744
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		445 015	455 904	20 450	27 489	44 205	44 205	37 529	35 751	15 731	44 735
Planning and development		562	352	-	300	200	200	2 496	13 430	-	-
Road transport		444 454	455 553	20 450	27 189	44 005	44 005	35 033	22 321	15 731	44 735
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		92 139	203 563	121 717	64 300	125 189	125 189	65 395	73 824	96 991	99 008
Energy sources		29 492	73 819	43 019	34 000	79 746	79 746	42 544	43 324	41 354	54 897
Water management		29 971	95 898	73 454	30 300	39 443	39 443	20 005	30 500	55 637	44 111
Waste water management		32 677	30 095	5 244	-	6 000	6 000	2 846	-	-	-
Waste management		-	3 751	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	674 876	823 743	138 768	112 292	198 135	198 135	120 068	137 174	144 011	154 487
Funded by:											
National Government		673 561	842 045	135 078	102 654	179 891	179 891	114 343	116 950	144 011	154 487
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	3 751	1 840	-	-	-	-	-	-	-
Transfers recognised - capital	4	673 561	845 795	136 918	102 654	179 891	179 891	114 343	116 950	144 011	154 487
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 645	(1 451)	13 694	9 607	18 244	18 244	3 353	20 224	-	-
Total Capital Funding	7	675 206	844 334	150 612	112 262	198 135	198 135	117 696	137 174	144 011	154 487

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by functional classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

NG452 Ga-Segonyana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2021/23 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2022/23				Multi-year appropriation for 2023/24				New multi-year appropriations (funds for new and existing projects)		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2023/23	Adjustments in 2021/22	Downward adjustments for 2023/23	Appropriation carried forward	Budget Year 2023/23	Budget Year +1 2024/24	Budget Year +2 2025/25
8 thousand																						
Capital expenditure - Municipal Rate	2																					
Municipal expenditure appropriations																						
Vote 1 - Executive & Council																						
1.1 - Mayor and Council Ward Admin (Dept 05)																						
1.2 - Mayor and Council Mayor and Council (Dept 02)																						
1.3 - Municipal Manager Town Secretary and Chief Executive																						
1.4 -																						
1.5 -																						
1.6 -																						
1.7 -																						
1.8 -																						
1.9 -																						
1.10 -																						
Vote 2 - FINANCE AND ADMINISTRATION																						
2.1 - Marketing Customer Relations Publicity and Media Co																						
2.2 - Legal Services Legal Services Section (Dept 1)																						
2.3 - Administrative and Corporate Support Office of Corp																						
2.4 - Administrative and Corporate Support Community Se																						
2.5 - Security Services Security Services Admin (Dept)																						
2.6 - Human Resources HR and Health & Safety																						
2.7 - Property Services Assessment Rates (Dept)																						
2.8 - Fleet Management Workshop (Dept 440)																						
2.9 - Information Technology Information Technology (De																						
2.10 - FINANCE																						
Vote 3 - COMMUNITY AND SOCIAL SERVICES																						
3.1 - Health Services Health Services (Dept 440)																						
3.2 - Fire Fighting and Protection Disaster Management (C																						
3.3 - Core Functions Libraries and Archives																						
3.4 - Libraries and Archives Library (Dept 120)																						
3.5 - Disaster Management Disaster Management (D00)																						
3.6 - Community Halls and Facilities Community Halls (N																						
3.7 - Libraries and Archives Library (Dept 120)																						
3.8 - Cemeteries Funeral Parlours and Crematoriums, Cem																						
3.9 -																						
3.10 -																						
Vote 4 - SPORTS & RECREATION																						
4.1 - Sports Grounds and Stadiums Sports Grounds (New)																						
4.2 - Community Parks (Including Nurseries) Municipal Pa																						
4.3 - Recreational Facilities Gardens & Landscaping (Dept 3																						
4.4 - Recreational Facilities Estates (D40)																						
4.5 - Cultural Activities Parks & Recreation (Dept 350)																						
4.6 -																						
4.7 -																						
4.8 -																						
4.9 -																						
4.10 -																						
Vote 5 - PUBLIC SAFETY																						
5.1 - Core Functions Fire Fighting and Protection																						
5.2 - Fire Fighting and Protection Fire Brigades (Dept 180)																						
5.3 -																						
5.4 -																						
5.5 -																						
5.6 -																						
5.7 -																						
5.8 -																						
5.9 -																						
5.10 -																						
Vote 6 - PLANNING AND DEVELOPMENT																						
6.1 - Property Services Municipal Buildings (Dept 340)																						
6.2 - Project Management Unit PMU Office (D72)																						
6.3 - Fire Fighting and Protection Fire Brigades (Dept 180)																						
6.4 - Corporate Wide Strategic Planning (DPA LED) KOP																						
6.5 - Corporate Wide Strategic Planning (DPA LED) LED																						
6.6 - Economic Development Planning Technical Admin (D																						
6.7 - Economic Development Planning Expanded Public W																						
6.8 - Town Planning Building Regulations and Enforcement																						
6.9 -																						
6.10 -																						
Vote 7 - ROAD TRANSPORT																						
7.1 - Police Forces Traffic and Street Parking Control Traf																						
7.2 - Core Functions Police Forces Traffic and Street Parkin																						

NC452 Ga-Segonyana - Table A6 Budgeted Financial Position

Description		Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
ASSETS													
Current assets													
Cash			838	59 274	90 467	155 525	134 700	134 700	151 738	107 301	169 046	241 150	
Call investment deposits	1		(287)	0	0	-	-	-	0	-	-	-	
Consumer debtors	1		85 916	93 792	95 046	79 230	81 217	81 217	109 856	60 827	61 686	62 582	
Other debtors			15 931	(21 542)	(11 297)	20 644	20 662	20 662	11 866	23 414	23 414	23 414	
Current portion of long-term receivables			-	-	-	-	-	-	-	-	-	-	
Inventory	2		-	-	-	48 011	75 292	75 292	69 027	67 604	39 480	39 480	
Total current assets			102 398	131 524	174 216	303 411	311 871	311 871	342 485	259 146	293 626	366 626	
Non current assets													
Long-term receivables			-	-	-	-	-	-	-	-	-	-	
Investments			-	-	-	-	-	-	-	-	-	-	
Investment property			28 100	17 995	18 474	20 549	20 549	20 549	18 474	18 474	18 474	18 474	
Investment in Associate			-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	3		1 325 344	1 491 749	1 585 376	1 495 674	1 581 547	1 702 297	1 659 009	1 664 550	1 748 009	1 839 219	
Intangible			-	-	-	-	-	-	-	-	-	-	
Investment in Associate			246	918	918	285	285	285	918	918	918	918	
Other non-current assets			1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	
Total non current assets			1 355 346	1 512 318	1 606 422	1 518 163	1 604 036	1 724 786	1 680 056	1 685 596	1 769 055	1 860 266	
TOTAL ASSETS			1 457 744	1 643 842	1 780 639	1 821 574	1 915 907	2 036 656	2 022 541	1 944 742	2 062 681	2 226 892	
LIABILITIES													
Current liabilities													
Bank overdraft	1		-	-	-	-	-	-	-	-	-	-	
Borrowing	4		7 543	4 307	2 203	4 307	857	(857)	(11 609)	(12 995)	(15 346)	(17 546)	
Consumer deposits			4 714	4 815	5 310	5 227	5 227	5 227	5 874	5 310	5 310	5 310	
Trade and other payables	4		99 046	95 748	98 393	110 136	142 935	(142 935)	161 440	78 440	50 381	50 449	
Provisions			1 541	2 836	3 448	-	-	-	2 213	3 448	3 448	3 448	
Total current liabilities			112 844	107 705	109 355	119 670	149 018	(138 564)	157 918	74 203	43 794	41 662	
Non current liabilities													
Borrowing			16 042	11 942	9 739	9 442	11 942	(11 942)	21 713	22 438	22 438	22 438	
Provisions			50 089	46 920	58 305	46 920	46 920	(46 920)	58 305	58 305	58 305	58 305	
Total non current liabilities			66 131	58 862	68 044	56 362	58 862	(58 862)	80 018	80 742	80 742	80 742	
TOTAL LIABILITIES			178 976	166 567	177 398	176 032	207 880	(197 426)	237 936	154 945	124 536	122 404	
NET ASSETS			5	1 278 768	1 477 275	1 603 240	1 645 542	1 708 027	2 234 083	1 784 605	1 789 797	1 938 145	2 104 488
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			1 321 666	1 337 348	1 630 657	1 645 542	1 708 024	1 708 024	1 748 739	1 789 797	1 938 145	2 104 488	
Reserves	4		40 188	40 188	40 188	-	-	-	40 188	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY			5	1 361 854	1 377 536	1 670 845	1 645 542	1 708 024	1 788 927	1 789 797	1 938 145	2 104 488	

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		36 332	39 210	46 551	47 665	46 077	46 077	38 879	50 195	52 043	54 373
Service charges		147 640	156 308	172 250	182 136	183 581	183 581	174 009	235 214	253 749	265 125
Other revenue		27 207	29 372	9 701	28 285	36 522	36 522	9 199	25 585	26 727	27 912
Transfers and Subsidies - Operational	1	141 597	167 045	212 237	205 753	214 043	214 043	192 364	231 333	236 956	265 400
Transfers and Subsidies - Capital	1	116 737	220 863	136 289	102 654	172 272	172 272	179 995	116 950	144 011	154 487
Interest		2 838	3 708	-	3 495	3 645	3 645	3 618	3 820	3 988	4 167
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(295 558)	(297 752)	(91 135)	(357 119)	(378 494)	(378 494)	(410 848)	(510 803)	(513 767)	(547 271)
Finance charges		(7 650)	(3 449)	-	(900)	(1 084)	(1 084)	(6)	(930)	(971)	(1 015)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		169 142	315 305	485 893	211 967	276 560	276 560	187 209	151 363	202 734	223 178
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	(142 159)	(112 262)	(190 746)	(190 746)	(132 515)	(137 174)	(144 011)	(154 487)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(142 159)	(112 262)	(190 746)	(190 746)	(132 515)	(137 174)	(144 011)	(154 487)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	495	-	-	-	563	-	-	-
Payments											
Repayment of borrowing		-	-	(2 182)	-	(3 450)	(3 450)	-	(2 500)	(2 350)	(2 200)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(1 686)	-	(3 450)	(3 450)	563	(2 500)	(2 350)	(2 200)
NET INCREASE/ (DECREASE) IN CASH HELD		169 142	315 305	342 048	99 705	82 365	82 365	55 257	11 689	56 374	66 491
Cash/cash equivalents at the year begin:	2	-	-	59 274	59 270	59 270	59 270	90 467	90 467	102 156	158 530
Cash/cash equivalents at the year end:	2	169 142	315 305	401 323	158 975	141 635	141 635	145 725	102 156	158 530	225 021

NC452 Ga-Segonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	169 142	315 305	401 323	158 975	141 635	141 635	145 725	102 156	158 530	225 021
Other current investments > 90 days		(168 591)	(256 031)	(310 855)	(3 450)	(6 935)	(6 935)	6 013	5 145	10 516	16 128
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		551	59 274	90 467	155 525	134 700	134 700	151 738	107 301	169 046	241 150
Application of cash and investments											
Unspent conditional transfers	9	35 569	31 596	0	0	(0)	97 518	0	0	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	(622)	(622)	(622)	47 809	6 271	6 271	6 271	6 271
Other working capital requirements	3	(23 996)	(13 464)	(12 892)	22 353	52 491	(232 135)	(75 955)	817	(27 989)	(28 768)
Other provisions		-	-	-	-	-	(2 213)	(3 448)	(3 448)	(3 448)	(3 448)
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	(25 352)	-	-	-	-
Total Application of cash and investments:		(23 987)	22 105	18 704	21 731	51 870	(232 757)	41 807	3 639	(25 167)	(25 946)
Surplus(shortfall)		24 539	37 170	71 763	133 794	82 830	367 456	109 930	103 662	194 212	267 095

Reconciling items

1. Reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	129 131	72 149	81 785	87 162	89 822	89 822	118 966	79 719	80 466	81 313
Creditors due	105 135	58 685	68 893	109 515	142 313	(142 313)	43 011	80 536	52 477	52 545
Total	23 996	13 464	12 892	(22 353)	(52 491)	232 135	75 955	(817)	27 989	28 768

Debtors collection assumptions

Balance outstanding - debtors	101 847	72 250	83 749	99 874	101 879	101 879	121 721	84 241	85 100	85 997
Estimate of debtors collection rate	126.8%	99.9%	97.7%	87.3%	88.2%	88.2%	97.7%	94.6%	94.6%	94.6%

Long term investments committed

Balance (Insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Other (list)	25 352	25 352	25 352	-	-	-	25 352	-	-	-

-	-	-	-	-	-	-	-	-	-	-
25 352	25 352	25 352	-	-	-	-	25 352	-	-	-

NC452 Ga-Segonyana - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	138 224	210 729	88 321	81 363	113 110	113 110	84 058	84 144	45 943
Roads Infrastructure		-	-	8 036	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		27 569	69 872	38 924	31 000	56 000	56 000	25 250	16 354	17 088
Water Supply Infrastructure		-	-	12 531	26 291	26 468	26 468	30 000	55 637	18 111
Sanitation Infrastructure		(56)	(56)	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		27 514	69 816	59 491	57 291	82 468	82 468	55 250	71 991	35 199
Community Facilities		133 365	172 803	11 509	14 465	22 034	22 034	8 584	12 154	10 744
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		133 365	172 803	11 509	14 465	22 034	22 034	8 584	12 154	10 744
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		43	2 065	1 718	3 000	1 400	1 400	15 630	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		43	2 065	1 718	3 000	1 400	1 400	15 630	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(46 828)	(47 340)	-	-	-	-	-	-	-
Intangible Assets		(46 828)	(47 340)	-	-	-	-	-	-	-
Computer Equipment		9 044	9 290	1 435	-	-	-	1 000	-	-
Furniture and Office Equipment		4 454	(9 843)	400	4 792	3 392	3 392	2 210	-	-
Machinery and Equipment		4 074	3 629	10 291	1 815	3 815	3 815	1 384	-	-
Transport Assets		6 558	10 309	3 476	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	25 910	23 567	(12 973)	-	-	-	5 000	-	5 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	(19 636)	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	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
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	11 745	-	-	-	-	-	-	-
Non-revenue Generating		25 910	11 372	-	-	-	-	-	-	-
Investment properties		25 910	23 117	-	-	-	-	-	-	-
Operational Buildings		-	24	2 545	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	24	2 545	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	145	(158)	-	-	-	-	-	-
Intangible Assets		-	145	(158)	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	282	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	510 742	589 447	63 420	30 899	85 025	85 025	48 116	59 867	103 544
Roads Infrastructure		444 454	455 553	12 415	27 189	44 005	44 005	22 321	15 731	44 735
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	22 346	22 346	10 574	25 000	32 809
Water Supply Infrastructure		30 568	97 024	44 876	3 709	12 675	12 675	-	-	26 000
Sanitation Infrastructure		32 732	28 510	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		507 754	581 087	57 290	30 899	79 025	79 025	32 895	40 731	103 544
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2 988	8 360	886	-	-	-	15 221	19 136	-
Community Assets		2 988	8 360	886	-	-	-	15 221	19 136	-
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	-	6 000	6 000	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	674 876	823 743	138 768	112 262	198 135	198 135	137 174	144 011	154 487
Roads Infrastructure		444 454	455 553	20 450	27 189	44 005	44 005	22 321	15 731	44 735
Storm water Infrastructure		-	-	(19 636)	-	-	-	-	-	-
Electrical Infrastructure		27 569	69 872	38 924	31 000	78 346	78 346	40 824	41 354	54 897
Water Supply Infrastructure		30 568	97 024	61 682	30 000	39 143	39 143	30 000	55 637	44 111
Sanitation Infrastructure		32 677	28 454	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		535 268	650 902	101 421	88 189	161 493	161 493	93 145	112 721	143 743
Community Facilities		133 365	172 803	11 509	14 465	22 034	22 034	8 584	12 154	10 744
Sport and Recreation Facilities		2 988	8 360	886	-	-	-	15 221	19 136	-
Community Assets		136 354	181 164	12 395	14 465	22 034	22 034	23 805	31 290	10 744
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	11 745	-	-	-	-	-	-	-
Non-revenue Generating		25 910	11 372	-	-	-	-	-	-	-
Investment properties		25 910	23 117	-	-	-	-	-	-	-
Operational Buildings		43	2 089	4 263	3 000	1 400	1 400	15 630	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		43	2 089	4 263	3 000	1 400	1 400	15 630	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(46 828)	(47 195)	(158)	-	-	-	-	-	-
Intangible Assets		(46 828)	(47 195)	(158)	-	-	-	-	-	-
Computer Equipment		9 044	9 290	1 435	-	-	-	1 000	-	-
Furniture and Office Equipment		4 454	(9 843)	400	4 792	3 392	3 392	2 210	-	-
Machinery and Equipment		4 074	3 629	15 536	1 815	9 815	9 815	1 384	-	-
Transport Assets		6 558	10 591	3 476	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		674 876	823 743	138 768	112 262	198 135	198 135	137 174	144 011	154 487
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 249 260	1 375 607	1 447 581	1 518 163	1 604 036	1 604 036	1 526 755	1 610 214	1 701 424
Roads Infrastructure		453 182	429 398	421 675	1 315 787	1 332 602	1 332 602	1 425 761	1 417 381	1 436 920
Storm water Infrastructure		-	(907)	(907)	-	-	-	-	-	-
Electrical Infrastructure		24 360	373 491	407 399	27 438	74 784	74 784	37 402	75 183	126 347
Water Supply Infrastructure		9 802	55 328	108 129	14 001	23 144	23 144	14 842	54 132	81 161
Sanitation Infrastructure		986 321	958 177	953 125	(4 192)	(4 192)	(4 192)	(4 027)	(8 231)	(12 624)
Solid Waste Infrastructure		(1 027)	(2 998)	(4 023)	(787)	(787)	(787)	(756)	(1 545)	(2 370)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1 472 638	1 812 490	1 885 398	1 352 247	1 425 551	1 425 551	1 473 222	1 536 920	1 629 434
Community Assets		85 495	238 403	249 408	14 345	21 914	21 914	23 689	54 858	65 477
Heritage Assets		1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656
Investment properties		28 100	17 995	18 474	20 549	20 549	20 549	18 474	18 474	18 474
Other Assets		(381 213)	(743 450)	(765 709)	98 677	97 077	97 077	12 734	9 710	6 550
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

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NC452 Ga-Segonyana - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Intangible Assets		246	918	918	285	285	285	918	918	918
Computer Equipment		239	375	1 811	(342)	(342)	(342)	672	329	(30)
Furniture and Office Equipment		13 095	24 656	24 188	7 772	6 372	6 372	(672)	(3 681)	(6 825)
Machinery and Equipment		2 483	688	6 088	2 393	10 393	10 393	482	61	(378)
Transport Assets		6 558	8 957	12 433	1 123	1 123	1 123	(4 418)	(9 031)	(13 851)
Land		19 962	12 918	12 918	19 458	19 458	19 458	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 249 260	1 375 607	1 447 581	1 518 163	1 604 036	1 604 036	1 526 755	1 610 214	1 701 424
EXPENDITURE OTHER ITEMS		75 396	66 195	86 777	78 425	94 616	94 616	87 840	91 717	95 832
Depreciation	7	68 615	59 109	65 944	60 375	60 375	60 375	58 000	60 552	63 277
Repairs and Maintenance by Asset Class	3	6 781	7 086	20 833	18 050	34 241	34 241	29 840	31 165	32 555
Roads Infrastructure		369	809	2 694	2 000	4 120	4 120	6 800	7 106	7 419
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 734	5 027	6 781	6 700	10 040	10 040	8 700	9 083	9 492
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	4 930	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		6 103	5 836	14 405	8 700	14 160	14 160	15 500	16 189	16 910
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		249	279	(435)	760	11 521	11 521	1 520	1 587	1 658
Housing		-	-	-	-	-	-	-	-	-
Other Assets		249	279	(435)	760	11 521	11 521	1 520	1 587	1 658
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		25	2	3 019	4 020	4 010	4 010	4 170	4 354	4 550
Machinery and Equipment		404	181	3 240	3 370	3 250	3 250	7 350	7 678	8 019
Transport Assets		-	788	603	1 200	1 300	1 300	1 300	1 357	1 418
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		75 396	66 195	86 777	78 425	94 616	94 616	87 840	91 717	95 832
Renewal and upgrading of Existing Assets as % of total capex		79.5%	74.4%	36.4%	27.5%	42.9%	42.9%	38.7%	41.6%	70.3%
Renewal and upgrading of Existing Assets as % of deprecn		782.1%	1037.1%	76.5%	51.2%	140.8%	140.8%	91.6%	98.9%	171.5%
R&M as a % of PPE		0.5%	0.5%	1.3%	1.2%	2.2%	2.0%	1.8%	1.8%	1.8%
Renewal and upgrading and R&M as a % of PPE		44.0%	45.0%	5.0%	3.0%	7.0%	7.0%	5.0%	6.0%	8.0%

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets	1									
Water:										
Piped water inside dwelling		11 465	11 729	11 993	5 878	5 878	-	13 123	13 688	6 643
Piped water inside yard (but not in dwelling)		4 516	4 516	4 516	-	-	-	-	-	-
Using public tap (at least min.service level)	2	8 970	8 970	8 970	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		24 951	25 215	25 479	5 878	5 878	-	13 123	13 688	6 643
Using public tap (< min.service level)	3	6 482	6 482	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	20 055	20 968	40 942	20 055	20 055	-	44 774	46 727	22 679
No water supply		6 819	7 126	13 914	6 819	6 819	-	15 217	15 891	7 707
<i>Below Minimum Service Level sub-total</i>		33 366	34 576	54 856	26 884	26 884	-	59 991	62 607	30 386
Total number of households	5	58 317	59 791	80 335	32 761	32 761	-	73 114	76 296	37 029
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		8 520	8 716	8 913	4 368	4 368	-	9 747	10 172	4 937
Flush toilet (with septic tank)		1 441	1 474	1 507	739	739	-	1 648	1 720	835
Chemical toilet		579	592	605	297	297	-	662	691	335
Pit toilet (ventilated)		7 157	7 322	7 487	3 669	3 669	-	8 188	8 515	4 147
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		17 697	18 104	18 512	9 072	9 072	-	20 245	21 128	10 254
Bucket toilet		878	899	919	450	450	-	1 005	1 018	509
Other toilet provisions (< min.service level)		1 293	1 323	1 352	663	663	-	1 479	1 544	749
No toilet provisions		5 458	5 584	5 710	2 793	2 793	-	6 244	6 517	3 163
<i>Below Minimum Service Level sub-total</i>		7 629	7 806	7 981	3 911	3 911	-	8 728	9 109	4 421
Total number of households	5	25 326	25 910	26 493	12 984	12 984	-	28 974	30 237	14 675
Energy:										
Electricity (at least min.service level)		20 588	21 063	21 537	10 555	10 555	-	23 553	24 580	11 930
Electricity - prepaid (min.service level)		47 980	49 037	50 192	24 598	24 598	-	54 890	57 284	27 802
<i>Minimum Service Level and Above sub-total</i>		68 568	70 100	71 729	35 153	35 153	-	78 444	81 864	39 732
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	68 568	70 100	71 729	35 153	35 153	-	78 444	81 864	39 732
Refuse:										
Removed at least once a week		15 627	16 102	21 537	10 555	10 555	-	23 553	24 580	11 930
<i>Minimum Service Level and Above sub-total</i>		15 627	16 102	21 537	10 555	10 555	-	23 553	24 580	11 930
Removed less frequently than once a week		113	113	-	-	-	-	-	-	-
Using communal refuse dump		25 712	26 819	50 192	24 598	24 598	-	54 890	57 284	27 802
Using own refuse dump		14 365	14 365	-	-	-	-	-	-	-
Other rubbish disposal		1 963	1 963	-	-	-	-	-	-	-
No rubbish disposal		1 201	1 201	2	1	1	-	2	2	1
<i>Below Minimum Service Level sub-total</i>		43 354	44 461	50 194	24 599	24 599	-	54 892	57 286	27 804
Total number of households	5	58 981	60 563	71 731	35 154	35 154	-	78 446	81 866	39 733
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	494 282	484 357	506 153
Sanitation (free minimum level service)		-	-	-	-	-	-	281 121	293 491	306 683
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	1 041 716	1 087 552	1 136 491
Refuse (removed at least once a week)		-	-	-	-	-	-	649 677	388 410	405 888
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
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 (averages litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	(730)	(730)	(730)	(494)	(484)	(506)
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	(275)	(275)	(275)	(281)	(293)	(307)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	(1 000)	0	0	(2)	(2)	(2)
Refuse (in excess of one removal a week for indigent households)		-	-	-	(355)	(355)	(355)	(650)	(388)	(406)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	(2 360)	(1 360)	(1 360)	(1 427)	(1 168)	(1 221)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	43 409	45 158	49 763	55 522	53 651	53 651	50 293	51 738	53 634	56 035
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
Net Property Rates		43 409	45 158	49 763	55 522	53 651	53 651	50 293	51 738	53 634	56 035
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	96 734	112 011	113 097	145 720	149 420	149 420	110 519	171 471	187 441	195 876
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	(1 000)	0	0	-	(2)	(2)	(2)
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		96 734	112 011	113 097	146 720	149 420	149 420	110 519	171 473	187 443	195 878
Service charges - water revenue											
Total Service charges - water revenue	6	20 379	22 880	22 279	35 270	35 270	35 270	21 927	45 372	47 475	49 567
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	(730)	(730)	(730)	-	(494)	(484)	(506)
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		20 379	22 880	22 279	36 000	36 000	36 000	21 927	45 867	47 960	50 073
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		11 035	13 826	13 434	16 725	16 725	16 725	13 299	18 391	17 270	18 047
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	(275)	(275)	(275)	-	(281)	(293)	(307)
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		11 035	13 826	13 434	17 000	17 000	17 000	13 299	18 672	17 563	18 354
Service charges - refuse revenue											
Total refuse removal revenue	6	8 386	8 943	9 343	11 862	11 862	11 862	9 053	9 505	12 582	13 148
Total landfill revenue		-	-	-	-	-	-	24	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	(355)	(355)	(355)	-	(650)	(388)	(406)
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		8 386	8 943	9 343	12 217	12 217	12 217	9 077	10 155	12 970	13 554
Other Revenue by source											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		6 250	6 433	12 243	13 392	22 419	22 419	11 947	18 891	19 739	20 610
Total 'Other' Revenue	1	6 250	6 433	12 243	13 392	22 419	22 419	11 947	18 891	19 739	20 610
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	76 819	84 433	98 496	112 173	113 142	113 142	92 548	127 145	126 960	132 641
Pension and UIF Contributions		11 475	12 125	14 050	19 364	18 389	18 389	13 271	21 605	21 204	21 558
Medical Aid Contributions		6 199	6 875	9 963	7 031	7 241	7 241	7 297	8 808	8 901	9 301
Overtime		5 390	5 175	4 870	3 061	4 175	4 175	5 555	3 997	5 808	6 069
Performance Bonus		7 165	4 826	7 538	9 582	9 565	9 565	7 756	10 157	10 094	10 548
Motor Vehicle Allowance		3 722	3 853	3 788	5 041	5 027	5 027	4 228	5 401	5 623	5 870
Cellphone Allowance		431	482	568	562	568	568	508	626	694	726
Housing Allowances		3 235	3 507	3 931	4 898	4 721	4 721	3 531	5 326	5 186	5 419
Other benefits and allowances		2 679	2 883	3 195	3 967	3 864	3 864	3 285	4 712	4 504	4 706
Payments in lieu of leave		5 599	2 578	2 947	111	280	280	555	159	166	174
Long service awards		248	157	281	142	101	101	60	54	56	59
Post-retirement benefit obligations	4	8 499	(2 518)	4 370	1 800	1 800	1 800	1 517	1 872	1 954	2 042
sub-total	5	131 462	124 376	153 998	167 732	168 872	168 872	140 110	189 851	191 150	199 713
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	131 462	124 376	153 998	167 732	168 872	168 872	140 110	189 851	191 150	199 713
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		68 615	58 950	65 944	60 375	60 375	60 375	46 662	58 000	60 552	63 277
Lease amortisation		-	159	-	-	-	-	-	-	-	-
Capital asset impairment		5 736	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	74 352	59 109	65 944	60 375	60 375	60 375	46 662	58 000	60 552	63 277
Bulk purchases - electricity											
Electricity bulk purchases		76 345	88 209	99 409	94 417	111 417	111 417	97 218	122 298	127 801	133 424
Total bulk purchases	1	76 345	88 209	99 409	94 417	111 417	111 417	97 218	122 298	127 801	133 424
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Non-cash transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-
<u>Contracted services</u>											
Outsourced Services		9 853	10 727	11 943	13 880	40 713	40 713	34 115	41 413	43 339	45 235
Consultants and Professional Services		31 624	27 378	30 379	30 500	29 806	29 806	27 527	30 400	31 748	33 088
Contractors		10 133	7 926	5 096	12 163	150	150	174	12 168	163	10 938
Total contracted services		51 619	46 031	47 419	56 543	70 669	70 669	61 816	83 981	75 250	89 262
<u>Other Expenditure By Type</u>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees	5 315	6 432	5 904	5 500	4 788	4 788	4 590	4 992	5 212	5 446	
Other Expenditure	37 373	28 322	33 284	49 682	50 068	50 068	39 810	64 284	66 941	69 947	
Total 'Other' Expenditure	1	42 688	34 754	39 188	55 182	54 856	54 856	44 400	69 276	72 152	75 393
by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		6 781	7 086	12 894	14 050	30 241	30 241	13 073	25 680	26 822	28 017
Contracted Services		-	-	4 930	-	-	-	-	-	-	-
Other Expenditure		-	-	3 009	4 000	4 000	4 000	3 741	4 160	4 343	4 538
Total Repairs and Maintenance Expenditure	9	6 781	7 086	20 833	18 050	34 241	34 241	16 814	29 840	31 165	32 555
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	-	-	46 727	38 480	38 480	6 744	34 304	35 844	37 389
Total Inventory Consumed & Other Material		-	-	-	46 727	38 480	38 480	6 744	34 304	35 844	37 389

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 ADMINISTRATI ON	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPME NT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMEN TAL 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 By Source		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type																	
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		162 933	190 569	158 017	92 180	93 217	93 217	171 560	72 831	74 605	76 083
Less: Provision for debt impairment		(77 017)	(96 777)	(62 971)	(12 950)	(12 000)	(12 000)	(61 704)	(12 004)	(12 919)	(13 500)
Total Consumer debtors	2	85 916	93 792	95 046	79 230	81 217	81 217	109 856	60 827	61 686	62 582
Debt impairment provision											
Balance at the beginning of the year		(16 765)	(41 384)	(61 203)	-	-	-	(61 203)	-	-	-
Contributions to the provision		(21 231)	(6 244)	-	-	-	-	-	-	-	-
Bad debts written off		(39 021)	(49 149)	(1 768)	(12 950)	(12 000)	(12 000)	(501)	(12 004)	(12 919)	(13 500)
Balance at end of year		(77 017)	(96 777)	(62 971)	(12 950)	(12 000)	(12 000)	(61 704)	(12 004)	(12 919)	(13 500)
Inventory											
Water											
Opening Balance		-	-	-	28	28	28	(491)	-	-	-
Supply 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		-	-	-	28	28	28	(491)	-	-	-
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		-	-	-	3 195	3 195	3 195	17 175	-	-	-
Acquisitions		-	-	-	8 994	13 653	13 653	4 392	-	-	-
Issues	7	-	-	-	-	-	-	(184)	-	-	-
Adjustments	8	-	-	-	-	-	-	(150)	-	-	-

NC452 Ga-Segonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	12 189	16 848	16 848	21 233	-	-	-
Zero Rated											
Opening Balance		-	-	-	-	-	-	(12 451)	67 604	67 604	67 604
Acquisitions		-	-	-	3 020	3 300	3 300	3 625	-	-	-
Issues	7	-	-	-	-	-	-	(6 261)	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	3 020	3 300	3 300	(15 087)	67 604	67 604	67 604
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		-	-	-	-	-	-	(0)	-	-	(28 124)
Acquisitions		-	-	-	8 280	22 376	22 376	299	34 304	7 719	37 389
Issues	7	-	-	-	(46 727)	(38 480)	(38 480)	(299)	(34 304)	(35 844)	(37 389)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		-	-	-	(38 447)	(16 104)	(16 104)	(0)	(0)	(28 124)	(28 124)
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	71 221	71 221	71 221	63 372	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	71 221	71 221	71 221	63 372	-	-	-
Closing Balance - Inventory & Consumables		-	-	-	48 011	75 292	75 292	69 027	67 604	39 480	39 480
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 464 135	2 730 664	2 863 976	1 556 049	1 641 922	1 641 922	2 984 233	1 722 550	1 866 561	2 021 048
Leases recognised as PPE	3	(370 521)	(370 521)	(370 371)	-	-	-	(370 371)	-	-	-
Less: Accumulated depreciation		768 270	868 394	908 229	60 375	60 375	(60 375)	954 853	58 000	118 552	181 829
Total Property, plant and equipment (PPE)	2	1 325 344	1 491 749	1 585 376	1 495 674	1 581 547	1 702 297	1 659 009	1 664 550	1 748 009	1 839 219
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		7 543	4 307	2 203	4 307	857	(857)	(11 609)	(12 996)	(15 346)	(17 546)

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NC452 Ga-Segonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Total Current liabilities - Borrowing		7 543	4 307	2 203	4 307	857	(857)	(11 609)	(12 996)	(15 346)	(17 546)
Trade and other payables											
Trade Payables	5	105 144	58 685	68 893	109 455	142 253	(142 253)	43 011	68 893	40 769	40 769
Other creditors		(9)	0	0	60	60	(60)	0	11 642	11 707	11 776
Unspent conditional transfers		9	35 569	31 596	0	0	(0)	97 518	0	0	-
VAT		(6 097)	1 494	(2 096)	622	622	(622)	20 911	(2 096)	(2 096)	(2 096)
Total Trade and other payables	2	99 046	95 748	98 393	110 136	142 935	(142 935)	161 440	78 440	50 381	50 449
Non current liabilities - Borrowing											
Borrowing	4	14 106	10 538	10 538	9 442	11 942	(11 942)	22 242	22 438	22 438	22 438
Finance leases (including PPP asset element)		1 936	1 404	(799)	-	-	-	(529)	-	-	-
Total Non current liabilities - Borrowing		16 042	11 942	9 739	9 442	11 942	(11 942)	21 713	22 438	22 438	22 438
Provisions - non-current											
Retirement benefits		5 890	2 759	8 779	28 111	28 111	(28 111)	8 779	8 779	8 779	8 779
Refuse landfill site rehabilitation		18 847	18 809	24 174	-	-	-	24 174	49 526	49 526	49 526
Provisions - non-current		25 352	25 352	25 352	18 809	18 809	(18 809)	25 352	-	-	-
Total Provisions - non-current		50 089	46 920	58 305	46 920	46 920	(46 920)	58 305	58 305	58 305	58 305
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 320 970	1 331 048	1 522 127	1 543 638	1 543 638	(1 543 638)	1 630 657	1 690 860	1 789 797	1 938 145
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		1 320 970	1 331 048	1 522 127	1 543 638	1 543 638	(1 543 638)	1 630 657	1 690 860	1 789 797	1 938 145
Surplus/(Deficit)		(3 669)	210 054	131 986	101 905	163 386	163 386	126 473	98 937	148 348	166 343
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(697)	(6 300)	(2 769)	-	-	-	30	-	-	-
Accumulated Surplus/(Deficit)	1	1 316 604	1 534 802	1 651 344	1 645 542	1 707 024	(1 380 251)	1 757 160	1 789 797	1 938 145	2 104 488
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		25 352	25 352	25 352	-	-	-	25 352	-	-	-
Revaluation		14 835	14 835	14 835	-	-	-	14 835	-	-	-
Total Reserves	2	40 188	40 188	40 188	-	-	-	40 188	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 356 792	1 574 990	1 691 531	1 645 542	1 707 024	(1 380 251)	1 797 348	1 789 797	1 938 145	2 104 488

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

Supporting Table One Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
KPA: Institutional development and Organisational Development												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development				1 278	3 000	18 137	18 137		-	-	-
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	14 387		4 000	4 176	4 364
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development					215				100	104	109
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development					250				824	860	899
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	7 078		7 513	7 843	8 196
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and	Municipal Capacity and Infrastructure Development									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	3 064		3 444	3 613	3 775
KPA: Good Governance and Public Participation												

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

Strategic Objectives and Budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
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	17 654		350	366	382
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						1 521	1 521		1 493	1 651	1 726
KPA: Basic Service Delivery and Infrastructure												
Provision of electricity to new households	Develop and maintain infrastructural community services				110 035	2 500	133 129	133 129		147 819	154 680	161 513
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services					20 645	34 894	34 894		86 127	75 782	89 925
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	1 421	1 709		1 519		
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	19 466	20 342
KPA: Financial Viability and Accountability												
To ensure 100% compliance	Enhance revenue and financial				55 399	6 000	169 224	169 224				
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management						11 639	11 639		3 565	3 402	3 554

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
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											
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety	Municipal Capacity and Infrastructure Development											
To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development											
KPA: Local Economic Development												
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				7 638							
KPA: Good Governance and Public Participation												
Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds and when	Foster Participative Cohesion and Collaboration											
HIV/AIDS and other communicable diseases	Foster Participative Cohesion and Collaboration											

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration				1 206							
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the KPA: Basic Service Delivery and Infrastructure Development	Foster Participative Cohesion and Collaboration											
To continuously comply to national building act and regulations	Develop and maintain infrastructural community services										12 154	10 744
Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services				52 450	33 985	71 289	71 289		40 824	41 354	54 697
To upgrade 35.65k main gravel roads to paved standard by 2023	Develop and maintain infrastructural community services				34 289	19 168				22 321	15 731	44 735
To supply at least basic waste	Develop and maintain				111 324	71 974	26 468	26 468		42 637	55 637	44 111
To promote Infrastructure Development	Develop and maintain infrastructural community services					20 233						

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
KPA: Institutional Development and LABOUR RELATIONS										
Litigation cases attended by 30 June 2023	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
LLF meetings held by 30 June 2023	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
OCCUPATIONAL HEALTH AND SAFETY										
conducted by 30 June 2023	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
EMPLOYEE ASSISTANCE PROGRAMME										
Employee wellness campaigns conducted by	Number	2.00	2.00	2.00	2.00	2.00		2.00	2.00	2.00
LEGAL SERVICES										
Signed Contracts/service level Agreement	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
By- laws public campaigns conducted by 31	number	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00
TRAINING AND SKILLS DEVELOPMENT										
LGSETA by 30 April 2023.	Number	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00
and Finance officials sent to training for	number	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00
IT AND SUPPORT										
working hours expressed as a % of total	%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
by 30 June 2023.	number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
RECORDS AND ARCHIVES										
registry by 30 June 2023.	number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
COMMUNICATIONS										
Newsletters developed by 30 June 2023	number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
KPA: Local Economic Development										
BUSINESS LICENSES (COMMERCIAL										
compliance by 30 June 2023.	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 202	number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
TOURISM										
30 June 2023.	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 2023	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	number	56.00	56.00	56.00	56.00	56.00		56.00	56.00	56.00
KPA: Basic Service Delivery and										
ELECTRICITY										
connections by 30 June 2023.	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
Wrenchville, Bankhara Bodulong and	Number	1000.00	1200.00	1300.00	1500.00	1600.00		1700.00	1700.00	1700.00
WATER MANAGEMENT										
connection by the municipality by 30 June	%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
WASTE WATER MANAGEMENT										
vergenoe (Sanitation)	Number	0.00	0.00	0.00	0.00	0.00		400.00	0.00	0.00
WASTE MANAGEMENT										
collection by 30 June 2023	Number	18400.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
ROADS										
for Magojaneng & Batharos funded MIG at	Number	0.00	0.00	0.00	0.00	0.00		2.00	0.00	0.00
LIBRARY										
by 30 June 2023	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
DISASTER MANAGEMENT										
hour expressed as a % of incidents reported	%	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 Ju	number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
BUILDING PLAN AND ADMINISTRATION										
June 2023 (Quarterly Reports)	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
30 days by 30 June 2023.(Quarterly Reports)	Number	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00
CEMETRIES										
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 20	Number	3500.00	3500.00	3500.00	3500.00	3500.00		3500.00	3500.00	3500.00
BUDGETING										
Council for approval by 28 February 2023	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
31 March 2023.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
approval by the 31 May 2023.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
council by 30 June 2023.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Auditor General by 31 August 2022.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DEBT COLLECTION										
total revenue for the period from 1 July 2020	%	90.0%	90.0%	90.0%	90.0%	90.0%		90.0%	90.0%	90.0%

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Supplementary valuations conducted by 30 June 2022.	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

NC452 Ga-Segonyana - Entities measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
EMPLOYEE ASSISTANCE PROGRAMME (EAP)										
Entity 3 - (name of entity)										
EMPLOYEE ASSISTANCE PROGRAMME (EAP)										
And so on for the rest of the Entities										

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

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.7%	1.6%	2.6%	0.2%	0.8%	0.8%	0.1%	0.6%	0.6%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	10.4%	2.8%	5.3%	0.3%	1.4%	1.4%	0.2%	1.0%	0.9%	0.9%
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	39.9%	29.7%	24.2%	0.0%	0.0%	0.0%	54.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.2	1.6	2.5	2.1	(2.3)	2.2	3.5	6.7	8.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.2	1.6	2.5	2.1	(2.3)	2.2	3.5	6.7	8.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.6	0.8	1.3	0.9	(1.0)	1.0	1.4	3.9	5.8
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		102.2%	96.4%	105.2%	85.9%	85.6%	85.6%	103.8%	95.8%	95.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		102.2%	96.4%	105.2%	85.9%	85.6%	85.6%	103.8%	95.8%	95.7%	95.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.1%	17.8%	19.2%	19.8%	19.6%	19.6%	28.8%	14.9%	14.4%	13.5%
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		62.2%	18.6%	17.2%	68.9%	100.4%	-100.4%	29.5%	67.4%	25.7%	18.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)	9 741	14 575	15 144	-	-	-	-	#####	#####	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	9 254	13 846	14 386	-	-	-	-	#####	#####	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	4 051	4 077	4 236	-	-	-	-	4 635	4 843	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	22 856	33 145	34 438	-	-	-	-	37 715	39 374	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.9%	30.6%	35.3%	33.2%	32.5%	32.5%	33.1%	33.7%	32.3%	31.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.8%	33.0%	37.5%	35.4%	34.6%	34.6%		35.6%	34.2%	33.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.0%	1.7%	4.8%	3.6%	6.6%	6.6%		5.3%	5.3%	5.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	27.4%	16.1%	17.5%	12.1%	11.8%	11.8%	11.2%	10.5%	10.4%	10.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	47.5	105.0	68.1	42.2	42.2	42.2	36.6	52.5	55.9	58.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	56.1%	35.2%	39.9%	37.1%	37.8%	37.8%	58.6%	28.1%	26.5%	25.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.3	12.1	13.2	5.0	4.2	4.2	5.3	2.7	4.1	5.5

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

31 748	26 001	30 341	32 012	34 050	34 050	27 756	38 257	38 376	40 993
40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
(673 561)	(845 795)	(136 918)	(102 654)	(179 891)	(179 891)	(114 343)	(116 950)	(144 011)	(154 487)
-	-	-	-	-	-	-	-	-	-

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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						112	106	113	119	125	131	137
Females aged 5 - 14						12	11	13	14	15	15	16
Males aged 5 - 14						12	11	13	14	15	16	16
Females aged 15 - 34						27	25	31	32	34	35	37
Males aged 15 - 34						26	24	29	31	33	34	36
Unemployment						12	21	25	27	28	29	31
Monthly household income (no. of households)	1, 12											
No income							124	130	138	144	151	158
R1 - R1 600							4 282	4 509	4 761	4 995	5 234	5 486
R1 601 - R3 200							7 963	8 386	8 855	9 289	9 735	10 202
R3 201 - R5 400							8 178	8 612	9 091	9 540	9 997	10 477
R5 401 - R12 600							4 596	4 840	5 111	5 361	5 619	5 888
R12 601 - R25 600							2 979	3 137	3 313	3 475	3 642	3 817
R25 601 - R51 200							1 848	1 945	2 054	2 155	2 259	2 367
R52 201 - R102 400							869	915	966	1 014	1 062	1 113
R102 401 - R204 800							527	555	588	614	644	675
R204 801 - R409 600							119	125	132	139	146	153
R409 601 - R819 200							17	18	19	20	21	22
> R819 200												
Poverty profiles (no. of households)	13											
< R2 050 per household per month	2											
Insert description												
Household/demographics (000)												
Number of people in municipal area						202		206	218	230	241	252
Number of poor people in municipal area						79		80	85	90	94	99
Number of households in municipal area						47		48	51	54	56	59
Number of poor households in municipal area						4		4	4	5	5	5
Definition of poor household (R per month)						3 900		3 983	4 212	4 448	4 652	4 866
Housing statistics	3											
Formal												
Informal												
Total number of households						-	-	-	-	-	-	-
Dwellings provided by municipality	4					-	-	-	-	-	-	-
Dwellings provided by province/s												
Dwellings provided by private sector	5					-	-	-	-	-	-	-
Total new housing dwellings						-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						6.0%	6.4%	5.3%	5.2%	4.8%	4.5%	4.4%
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases						7.0%	7.0%	7.0%	6.5%	4.8%	4.5%	4.4%
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											

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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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
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.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	11 465	11 729	11 993	5 878	5 878	-	13 123	13 698	6 643
		Piped water inside yard (but not in dwelling)	4 516	4 516	4 516	-	-	-	-	-	-
8		Using public tap (at least min.service level)	8 970	8 970	8 970	-	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	24 951	25 215	25 479	5 878	5 878	-	13 123	13 698	6 643
9		Using public tap (< min.service level)	6 482	6 482	-	-	-	-	-	-	-
10		Other water supply (< min.service level)	20 065	20 958	40 942	20 065	20 065	-	44 774	46 727	22 679
		No water supply	6 819	7 126	13 914	6 819	6 819	-	15 217	15 831	7 707
		<i>Below Minimum Service Level sub-total</i>	33 366	34 576	54 856	26 884	26 884	-	59 991	62 607	30 385
		Total number of households	58 317	59 791	80 335	32 761	32 761	-	73 114	76 296	37 029
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)	8 520	8 716	8 913	4 368	4 368	-	9 747	10 172	4 937
		Flush toilet (with septic tank)	1 441	1 474	1 507	739	739	-	1 648	1 720	835
		Chemical toilet	579	592	605	297	297	-	662	691	335
		Pit toilet (ventilated)	7 157	7 322	7 487	3 669	3 669	-	8 188	8 546	4 147
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	17 697	18 104	18 512	9 072	9 072	-	20 246	21 128	10 254
		Bucket toilet	878	899	919	450	450	-	1 005	1 048	509
		Other toilet provisions (< min.service level)	1 293	1 323	1 352	663	663	-	1 479	1 544	749
		No toilet provisions	5 458	5 584	5 710	2 798	2 798	-	6 244	6 517	3 163
		<i>Below Minimum Service Level sub-total</i>	7 629	7 805	7 981	3 911	3 911	-	8 728	9 109	4 421
		Total number of households	25 326	25 910	26 493	12 984	12 984	-	28 974	30 237	14 675
		Energy:									
		Electricity (at least min.service level)	20 588	21 063	21 537	10 555	10 555	-	23 553	24 580	11 930
		Electricity - prepaid (min.service level)	47 980	49 087	50 192	24 598	24 598	-	54 890	57 284	27 802
		<i>Minimum Service Level and Above sub-total</i>	68 568	70 150	71 729	35 153	35 153	-	78 444	81 864	39 732
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	68 568	70 150	71 729	35 153	35 153	-	78 444	81 864	39 732
		Refuse:									
		Removed at least once a week	15 627	16 102	21 537	10 555	10 555	-	23 553	24 580	11 930
		<i>Minimum Service Level and Above sub-total</i>	15 627	16 102	21 537	10 555	10 555	-	23 553	24 580	11 930
		Removed less frequently than once a week	113	113	-	-	-	-	-	-	-
		Using communal refuse dump	25 712	26 819	50 192	24 598	24 598	-	54 890	57 284	27 802
		Using own refuse dump	14 365	14 365	-	-	-	-	-	-	-
		Other rubbish disposal	1 963	1 963	-	-	-	-	-	-	-

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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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
No rubbish disposal					1 201	1 201	2	1	1	-	2	2	1
Below Minimum Service Level sub-total					43 354	44 461	50 194	24 599	24 599	-	54 892	57 286	27 804
Total number of households					58 991	60 563	71 731	35 154	35 154	-	78 446	81 866	733
Municipal in-house services		Ref.			2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
								Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Household service targets (000)													
Water:													
Piped water inside dwelling					5 878	6 142	6 406	-	-	-	7 016	7 325	-
Piped water inside yard (but not in dwelling)					-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)		8			-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)		10			-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total					5 878	6 142	6 406	-	-	-	7 016	7 325	-
Using public tap (< min.service level)		9			-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)		10			20 065	20 968	21 869	-	-	-	23 927	25 004	-
No water supply					6 619	7 126	7 432	-	-	-	8 132	8 498	-
Below Minimum Service Level sub-total					26 684	28 094	29 301	-	-	-	32 059	33 502	-
Total number of households					32 762	34 236	35 707	-	-	-	39 075	40 827	-
Sanitation/sewerage:													
Flush toilet (connected to sewerage)					4 368	4 564	4 761	-	-	-	5 209	5 443	-
Flush toilet (with septic tank)					739	772	805	-	-	-	881	920	-
Chemical toilet					297	310	323	-	-	-	354	370	-
Pit toilet (ventilated)					3 669	3 834	3 999	-	-	-	4 376	4 573	-
Other toilet provisions (> min.service level)					-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total					9 073	9 490	9 888	-	-	-	10 820	11 306	-
Bucket toilet					450	471	491	-	-	-	537	561	-
Other toilet provisions (< min.service level)					663	693	722	-	-	-	790	826	-
No toilet provisions					2 798	2 924	3 050	-	-	-	3 337	3 467	-
Below Minimum Service Level sub-total					3 911	4 093	4 263	-	-	-	4 664	4 874	-
Total number of households					12 984	13 568	14 151	-	-	-	15 484	16 180	-
Energy:													
Electricity (at least min.service level)					10 555	11 030	11 504	-	-	-	12 587	13 153	-
Electricity - prepaid (min.service level)					24 598	25 705	26 810	-	-	-	29 333	30 653	-
Minimum Service Level and Above sub-total					35 153	36 735	38 314	-	-	-	41 920	43 806	-
Electricity (< min.service level)					-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)					-	-	-	-	-	-	-	-	-
Other energy sources					-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total					-	-	-	-	-	-	-	-	-
Total number of households					35 153	36 735	38 314	-	-	-	41 920	43 806	-
Refuse:													
Removed at least once a week					10 555	11 030	11 504	-	-	-	12 587	13 153	-
Minimum Service Level and Above sub-total					10 555	11 030	11 504	-	-	-	12 587	13 153	-
Removed less frequently than once a week					-	-	-	-	-	-	-	-	-
Using communal refuse dump					24 598	25 705	26 810	-	-	-	29 333	30 653	-
Using own refuse dump					-	-	-	-	-	-	-	-	-
Other rubbish disposal					-	-	-	-	-	-	-	-	-
No rubbish disposal					1	1	1	-	-	-	1	1	-
Below Minimum Service Level sub-total					24 599	25 705	26 811	-	-	-	29 334	30 654	-
Total number of households					35 154	36 736	38 315	-	-	-	41 921	43 807	-

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

Description of economic indicator		Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Current Year 2021/22 Original Budget	2022/23 Medium Term Revenue & Expenditure Framework Outcome Outcome Outcome		
Municipal entity services	Ref.			2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Current Year 2021/22 Original Budget Adjusted Budget Full Forecast			2022/23 Medium Term Revenue & Expenditure Framework Budget Year 2022/23 Budget Year +1 2023/24 Budget Year +2 2024/25		
Name of municipal entity	8	Household service targets (000) <u>Water:</u> Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level)		5 587 4 516 8 970	5 587 4 516 8 970	5 587 4 516 8 970	5 878	5 878	-	6 107	6 363	6 643
	9	Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply		19 073 6 482	19 073 6 482	19 073 -	5 878	5 878	-	6 107	6 363	6 643
	10	Below Minimum Service Level sub-total		6 482	6 482	6 482	20 065	20 065	-	20 847	21 723	22 679
Name of municipal entity		Total number of households		25 555	25 555	25 555	26 884	26 884	-	27 932	29 105	30 386
		<u>Sanitation/sewerage:</u> Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level)		4 152 702 282 3 488	4 152 702 282 3 488	4 152 702 282 3 488	4 368 739 297 3 669	4 368 739 297 3 669	-	4 538 767 308 3 812	4 729 800 321 3 973	4 937 835 335 4 147
		Minimum Service Level and Above sub-total		8 624	8 624	8 624	9 072	9 072	-	9 426	9 822	10 254
		Bucket toilet Other toilet provisions (< min.service level) No toilet provisions		428 630 2 660	428 630 2 660	428 630 2 660	450 663 2 798	450 663 2 798	-	468 689 2 907	487 718 3 030	500 749 3 163
		Below Minimum Service Level sub-total		3 718	3 718	3 718	3 911	3 911	-	4 064	4 235	4 421
Name of municipal entity		Total number of households		12 342	12 342	12 342	12 984	12 984	-	13 490	14 057	14 675
		<u>Energy:</u> Electricity (at least min.service level) Electricity - prepaid (min.service level)		10 033 23 382	10 033 23 382	10 033 23 382	10 555 24 598	10 555 24 598	-	10 966 25 557	11 427 26 631	11 930 27 802
		Minimum Service Level and Above sub-total		33 415	33 415	33 415	35 153	35 153	-	36 524	38 058	39 732
		Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources		- - -	- - -	- - -	- - -	- - -	-	- - -	- - -	- - -
		Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Name of municipal entity		Total number of households		33 415	33 415	33 415	35 153	35 153	-	36 524	38 058	39 732
		<u>Refuse:</u> Removed at least once a week Minimum Service Level and Above sub-total		5 072 5 072	5 072 5 072	10 033 10 033	10 555 10 555	10 555 10 555	-	10 966 10 966	11 427 11 427	11 930 11 930
		Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal		113 1 114 14 365 1 963 1 200	113 1 114 14 365 1 963 1 200	- 23 382 14 365 - 1	- 24 598 14 365 - 1	- 24 598 14 365 - 1	-	- 25 557 26 631 - 1	- 26 631 27 802 - 1	- 27 802 - - 1
		Below Minimum Service Level sub-total		18 755	18 755	23 383	24 599	24 599	-	25 558	26 632	27 804
		Total number of households		23 827	23 827	33 416	35 154	35 154	-	36 525	38 059	39 733
Services provided by 'external mechanisms'				2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		

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Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Services provided by external mechanisms	Ref.			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Names of service providers		Household service targets (000)										
		<u>Water:</u>										
		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										
Names of service providers		Total number of households										
		<u>Sanitation/sewerage:</u>										
		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										
Names of service providers		Total number of households										
		<u>Energy:</u>										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total										
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total										
Names of service providers		Total number of households										
		<u>Refuse:</u>										
		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				2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25

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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
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)		-	-	-	-	-	-	1 041 716	1 087 552	1 136 491
		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)		-	-	-	-	-	-	494 282	484 357	506 153
		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)		-	-	-	-	-	-	281 121	293 491	306 683
		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)		-	-	-	-	-	-	619 677	388 410	405 888
		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		-	-	-	-	-	-	-	-	-

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NC452 Ga-Segonyana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	169 142	315 305	401 323	158 975	141 635	141 635	145 725	102 156	158 530	225 021
Cash + investments at the yr end less applications - R'000	18(1)b	2	24 539	37 170	71 763	133 794	82 830	367 456	109 930	103 662	194 212	267 095
Cash year end/monthly employee/supplier payments	18(1)b	3	5.3	12.1	13.2	5.0	4.2	4.2	5.3	2.7	4.1	5.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(3 669)	210 054	131 986	101 905	163 386	163 386	126 473	98 937	148 348	166 343
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	6.7%	(3.5%)	22.6%	(5.7%)	(6.0%)	(29.5%)	5.0%	1.3%	(1.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	126.8%	99.9%	97.7%	87.3%	88.2%	88.2%	97.7%	94.6%	94.6%	94.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	39.1%	9.0%	7.4%	4.8%	4.5%	4.5%	2.1%	4.0%	4.0%	4.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(29.1%)	15.9%	19.3%	2.0%	0.0%	19.5%	(17.3%)	1.0%	1.1%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.5%	0.5%	1.3%	1.2%	2.2%	2.0%	1.8%	1.8%	1.8%	1.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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 credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible 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			12.7%	2.5%	28.6%	0.3%	0.0%	(23.5%)	11.0%	7.3%	4.5%
% incr Property Tax	18(1)a			4.0%	10.2%	11.6%	(3.4%)	0.0%	(6.3%)	(3.6%)	3.7%	4.5%
% incr Service charges - electricity revenue	18(1)a			15.8%	1.0%	29.7%	1.8%	0.0%	(26.0%)	14.8%	9.3%	4.5%
% incr Service charges - water revenue	18(1)a			12.3%	(2.6%)	61.6%	0.0%	0.0%	(39.1%)	27.4%	4.6%	4.4%
% incr Service charges - sanitation revenue	18(1)a			25.3%	(2.8%)	28.5%	0.0%	0.0%	(21.8%)	9.8%	(5.9%)	4.5%
% incr Service charges - refuse revenue	18(1)a			6.6%	4.5%	30.8%	0.0%	0.0%	(25.7%)	(16.9%)	27.7%	4.5%
% incr in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		179 944	202 819	207 917	267 459	268 288	268 288	205 116	297 905	319 570	333 894
Service charges			179 944	202 819	207 917	267 459	268 288	268 288	205 116	297 905	319 570	333 894
Property rates			43 409	45 158	49 763	55 522	53 651	53 651	50 293	51 738	53 634	56 036
Service charges - electricity revenue			96 734	112 011	113 097	146 720	149 420	149 420	110 519	171 473	187 443	195 878
Service charges - water revenue			20 379	22 880	22 279	36 000	36 000	36 000	21 927	45 867	47 960	50 073
Service charges - sanitation revenue			11 035	13 826	13 434	17 000	17 000	17 000	13 299	18 672	17 563	18 354
Service charges - refuse removal			8 386	8 943	9 343	12 217	12 217	12 217	9 077	10 155	12 970	13 554
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			1 712	2 321	2 012	2 074	1 400	1 400	2 495	1 605	1 676	1 751
Capital expenditure excluding capital grant funding			(673 561)	(845 795)	(136 918)	(102 654)	(179 891)	(179 891)	(114 343)	(116 950)	(144 011)	(154 487)
Cash receipts from ratepayers	18(1)a		211 179	224 890	228 502	258 086	266 179	266 179	222 086	310 933	332 518	410
Ratepayer & Other revenue	18(1)a		166 558	225 204	233 989	295 727	301 910	301 910	227 231	328 634	351 667	419
Change in consumer debtors (current and non-current)			(27 160)	(29 597)	11 499	16 125	18 130	18 130	37 972	(15 633)	859	896
Operating and Capital Grant Revenue	18(1)a		274 017	341 884	351 585	308 407	386 315	386 315	305 716	348 283	380 967	419 887
Capital expenditure - total	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
Capital expenditure - renewal	20(1)(vi)		25 910	23 567	(12 973)	-	-	-	-	5 000	-	5 000

Supporting benchmarks

Growth guideline maximum			6.0%	6.0%	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)			(27 160)	(29 597)	11 499	37 972	(15 633)	859	896	-	-	-
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NC452 Ga-Segonyana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total Operating Revenue			337 939	406 202	436 385	504 974	519 598	519 598	422 681	563 787	592 611	636 986
Total Operating Expenditure			490 008	404 542	495 426	505 724	528 483	528 483	410 446	581 800	588 274	625 131
Operating Performance Surplus/(Deficit)			(152 070)	1 659	(59 041)	(750)	(8 886)	(8 886)	12 235	(18 013)	4 337	11 855
Cash and Cash Equivalents (30 June 2012)										102 156		
Revenue												
% Increase in Total Operating Revenue				20.2%	7.4%	15.7%	2.9%	0.0%	(18.7%)	8.5%	5.1%	7.5%
% Increase in Property Rates Revenue				4.0%	10.2%	11.6%	(3.4%)	0.0%	(6.3%)	(3.6%)	3.7%	4.5%
% Increase in Electricity Revenue				15.8%	1.0%	29.7%	1.8%	0.0%	(26.0%)	14.8%	9.3%	4.5%
% Increase in Property Rates & Services Charges				12.7%	2.5%	28.6%	0.3%	0.0%	(23.5%)	11.0%	7.3%	4.5%
Expenditure												
% Increase in Total Operating Expenditure				(17.4%)	22.5%	2.1%	4.5%	0.0%	(22.3%)	10.1%	1.1%	6.3%
% Increase in Employee Costs				(5.4%)	23.8%	8.9%	0.7%	0.0%	(17.0%)	12.4%	0.7%	4.5%
% Increase in Electricity Bulk Purchases				15.5%	12.7%	(5.0%)	18.0%	0.0%	(12.7%)	9.8%	4.5%	4.4%
Average Cost Per Budgeted Employee Position (Remuneration)					295015.6149	317673.9627				352900.8105		
Average Cost Per Councillor (Remuneration)					364544.6459	373731.4428				382149.4759		
R&M % of PPE			0.5%	0.5%	1.3%	1.2%	2.2%	2.0%		1.8%	1.8%	1.8%
Asset Renewal and R&M as a % of PPE			44.0%	45.0%	5.0%	3.0%	7.0%	7.0%		5.0%	6.0%	8.0%
Depreciation % of Total Billable Revenue			39.1%	9.0%	7.4%	4.8%	4.5%	4.5%	2.1%	4.0%	4.0%	4.0%
Cash												
Internally Funded & Other (R'000)			1 645	(1 461)	13 694	9 607	18 244	18 244	3 353	20 224	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			673 561	845 795	136 918	102 654	179 891	179 891	114 343	116 950	144 011	154 487
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
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			99.8%	100.2%	90.9%	91.4%	90.8%	90.8%	97.2%	85.3%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			674 876	823 743	138 768	112 262	198 135	198 135	120 068	137 174	144 011	154 487
Asset Renewal			536 652	613 014	50 447	30 899	85 025	85 025	85 025	53 116	59 867	108 544
Asset Renewal % of Total Capital Expenditure			79.5%	72.6%	33.5%	27.5%	42.9%	42.9%	72.2%	38.7%	41.6%	70.3%
Cash												
Cash Receipts % of Rate Payer & Other			126.8%	99.9%	97.7%	87.3%	88.2%	88.2%	97.7%	94.6%	94.6%	94.6%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)												
Capital Charges to Operating			3.7%	1.6%	2.6%	0.2%	0.8%	0.8%	0.1%	0	0.6%	0.5%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.6%	0.0%
Reserves												
Surplus/(Deficit)			24 539	37 170	71 763	133 794	82 830	367 456	109 930	103 662	194 212	267 095
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	(0.8%)	(0.4%)	(0.4%)		(0.4%)	(0.3%)	(0.3%)
High Level Outcome of Funding Compliance												
Total Operating Revenue			337 939	406 202	436 385	504 974	519 598	519 598	422 681	563 787	592 611	636 986
Total Operating Expenditure			490 008	404 542	495 426	505 724	528 483	528 483	410 446	581 800	588 274	625 131
Surplus/(Deficit) Budgeted Operating Statement			(152 070)	1 659	(59 041)	(750)	(8 886)	(8 886)	12 235	(18 013)	4 337	11 855
Surplus/(Deficit) Considering Reserves and Cash Backing			24 539	37 170	71 763	133 794	82 830	367 456	109 930	103 662	194 212	267 095
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:										
Date of valuation:	1	80 170	80 576	80 933	81 099	-	-	-	-	-
Financial year valuation used		2 019	2 020	2 021	2 022	-	-	-	-	-
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	-	-	1	-	-
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	-	-	1	-	-
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
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)		1	1	1	1	-	-	1	-	-
Implementation time of new valuation roll (mths)		12	12	12	-	-	-	-	-	-
No. of properties	5	10 591	10 381	10 879	-	-	-	11 365	11 479	11 594
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	2	1	1	1	1	1	1	1
No. of valuation roll amendments		1	1	1	-	-	-	1	1	1
No. of objections by rate payers		115	76	70	-	-	-	-	-	-
No. of appeals by rate payers		32	-	-	-	-	-	-	-	-
No. of successful objections	8	61	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	12	-	-	-	-	-	-	-	-
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)		N	N	N	N	N	N	N	N	N
Differential rates used? (Y/N)	5	Y	Y	Y	Y	N	N	Y	N	N
Limit on annual rate increase (s20)? (Y/N)		Y	Y	Y	Y	Y	Y	Y	Y	Y
Special rating area used? (Y/N)		N	N	N	N	N	N	N	N	N
Phasing-in properties s21 (number)		N	N	N	N	N	N	N	N	N
Rates policy accompanying budget? (Y/N)		Y	Y	Y	Y	N	N	Y	N	N
Fixed amount minimum value (R'000)		N	N	N	N	N	N	N	N	N
Non-residential proscribed ratio s19? (%)		N	N	N	N	N	N	N	N	N
Rate revenue:										
Rate revenue budget (R'000)	6	45 158 000	49 763 000	55 522 000	-	-	-	54 333 000	55 778 000	-
Rate revenue expected to collect (R'000)	6	39 210 000	46 551 000	47 665 000	-	-	-	51 617 000	53 939 000	-
Expected cash collection rate (%)		87	93	85	-	-	-	95	95	-
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, exemptions, discounts (R'000)		-	-	-	-	-	-	-	-	-

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

Description	Ref	Rasl.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settls.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2021/22																	
Valuations:																	
No. of properties		8 507	173	429	333	124	1 607	-	-	-	-	-	-	-	-	61	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		161 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation roll amendments		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actions 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)		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 exemptions, reductions, discounts (R'000)																	

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Munl props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2022/23																	
Valuation:																	
No. of properties		6 999	181	450	319	130	1 685	-	-	-	-	-	-	-	64	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		169 432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 (revised)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phrasing in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Final rate used? (R/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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rates:																	
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, exemptions, discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold 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/fix fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Water usage - flat rate tariff (c/k)			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Water usage - Block 1 (c/kl)	2	(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)	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
<u>Waste water tariffs</u>									
<u>Domestic</u>									
Basic charge/ fixed fee (Rands/month)	2		-	-	-	-	-	-	-
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		-	-	-	-	-	-	-
<u>Electricity tariffs</u>									
<u>Domestic</u>									
Basic charge/ fixed fee (Rands/month)	2		-	-	-	-	-	-	-
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		-	-	-	-	-	-	-
<u>Waste management tariffs</u>									

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<i>Domestic</i>									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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 -	-	-	-	-	-	-	-	-
	7kl-12kl	10	11	11	12	15	18	22	
	13kl-35kl	10	11	12	12	15	18	23	
	35kl>	10	11	12	12	15	19	23	
RESIDENTIAL PROPERTIES	0kl - 12kl	10	11	11	12	15	18	22	
	13kl-35kl	10	11	12	12	15	18	23	
	35kl>	10	11	12	12	15	19	23	
SEDIBENG AREAS (HOUSEHOLDS ONLY)	0kl - 12kl	7	8	9	9	11	13	16	
	13kl-35kl	8	9	9	10	12	15	18	
	35kl>	9	9	10	10	13	15	19	
NON-PROFIT ORGANISATION	0kl - 12kl	10	11	11	12	15	18	22	
	13kl-35kl	10	11	12	12	15	18	23	
	35kl>	10	11	12	12	15	19	23	
GUEST HOUSES AND MUTLIUSE (SURGERY,									
Basic Charge		28							
Per kiloliter usage		11							
ALL OTHER PROPERTIES NOT DEFINED ABOVE									
Basic Charge		59	65	68	71	87	107	131	
Per kiloliter usage		17	19	20	20	25	31	38	
Bulk water purchases (Commercial) Per kl		74	120	126	130	160	197	242	

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
SEWER WATER IRRIGATION			200	221	231	240	294	362	446
Filling of swimmingpool + VAT			457	505	528	549	673	828	1 019
Swimming pool draining			593	655	685	712	873	1 074	1 322
First Eye (Water)									
Per Liter		(fill in thresholds)	6	10	10	11	13	16	20
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs		(fill in structure)							
Basic charge: All residential consumers excluding indigents		(fill in structure)	82	86	90	93	97	101	106
Fixed charge for Mofhibistadt									
RESIDENTIAL			160	168	240	250	260	271	283
(Including Businesses on Residential Properties, Flats)									
Business, Industries and Institutional in Mofhibistadt			300	316	495	514	535	559	584
Consumption based on water usage for Kuruman and consumers			450	473					
RESIDENTIAL (Including Businesses on Residential		(fill in structure)			0	0	0	0	0
Business, Industries and Institutional		(fill in structure)	0	0	0	0	0	0	0
Water Purification Dealers		(fill in structure)	0	650	680	706	866	1 065	1 311
AVAILABILITY CHARGES		(fill in structure)	206	217	227	235	245	256	267
		(fill in structure)							
Electricity tariffs		(fill in thresholds)							
PROPERTIES USED FOR RESIDENTIAL PURPOSES									
NPO's, OLD AGE HOMES AND CHURCHES									

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<i>Indigent Households with an income < R4,121.00</i>									
Basic Charge				128	136	156	192	237	292
Usage per kWh	0 - 50			-					
	51 - 200			112	119	136	168	207	256
	>200			181	192	220	271	335	413
Prepaid per kWh usage									
<i>Indigent Households with an income < R4,121.00</i>									
	0 - 50			-	-	-	-	-	-
	51 - 200			112	119	136	168	207	256
	>200			181	192	220	271	335	413
<i>Non indigents, school hostels, NPO's, Old age homes and Conventional</i>									
Low season tariffs									
Basic Charge				128	136	156	186	222	266
Usage per kWh	0 - 200			112	119	136	163	195	232
	>200			181	192	220	263	314	376
Prepaid									
Prepaid per kWh usage	0 - 200			112	119	136	168	207	256
	>200			181	192	220	271	335	413
<i>BUSINESSES(includes guesthouses, private schools and Conventional</i>									
Basic Charge				622	661	757	931	1 149	1 419
Usage per kWh				160	170	195	240	296	366
Prepaid									
Basic Charge				330	351	402	494	610	753
Prepaid per kWh usage				200	229	263	299	369	456
<i>INDUSTRIAL: TRANSFORMER SUPPLIED BY</i>									
Basic Charge				2 311	2 454	2 612	3 459	4 269	5 272
Usage per KVA				252	268	307	378	466	576
Usage per kWh				90	96	110	135	166	205
<i>INDUSTRIAL: TRANSFORMER SUPPLIED BY</i>									
Basic Charge				3 353	3 562	4 081	4 367	4 682	5 033
Usage per KVA(Demand charge)				248	264	302	323	346	372

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Usage per kWh(Energy charge)				91	97	111	118	126	136
RESELLERS									
TRANSFORMER SUPPLIED BY CONSUMER									
Basic Charge				2 311	2 454	2 812	5 020	6 195	7 651
Usage per KVA(Demand charge)				250	266	305	371	458	566
Usage per kWh(Energy charge)				91	97	111	135	167	206
BULK USERS 2 - Large Power Users (>500kVA)									
Basic Charge				1 357	1 442	1 652	2 032	2 507	3 096
Usage per KVA - Demand charge				286	196	225	277	342	422
Usage per kWh - Peak				127	304	348	429	529	653
- Standard				68	135	155	190	235	290
- Off Peak				185	72	82	101	125	154
ORGANS OF STATE									
Conventional									
Basic Charge					661	757	931	1 149	1 419
Usage per kWh					170	195	240	296	366
Prepaid									
Basic Charge					351	402	494	610	753
Prepaid per kWh usage					229	263	299	369	456
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					136	156	192	237	292
Commercial, Industrial and Organs of state					351	402	494	610	753
Shifting of Prepaid meters				3 682	3 911	4 482	5 000	5 220	5 455
Reverting back from prepaid power to conventional				3 682	3 911	4 482	4 661	4 866	5 085
Temporary meters (220v 3-phase mainstream breaker -				1 009	1 072	1 229	1 278	1 334	1 394

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

NC452 Ga-Segonyana - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % Incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		51 314 000	68 550 000	-	-	-	-	-	53 633 584	56 036 310	-
Electricity: Basic levy		121 951 000	80 870 000	-	-	-	-	-	98 687 232	103 128 157	-
Electricity: Consumption		22 279 000	36 000 000	-	-	-	-	-	88 334 093	92 309 127	-
Water: Basic levy		13 434 000	17 000 000	-	-	-	-	-	47 959 650	50 072 733	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		9 343 000	12 217 000	-	-	-	-	-	17 563 294	18 353 657	-
Refuse removal		-	-	-	-	-	-	-	12 970 138	13 353 795	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		218 321 000.00	214 637 000.00	-	-	-	-	-	319 147 991.00	333 253 779.00	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		218 321 000.00	214 637 000.00	-	-	-	-	-	319 147 991.00	333 253 779.00	-
% Increase/decrease			(1.7%)	(100.0%)	-	-	-	-	-	4.4%	(100.0%)
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		48 917 000	51 314 000	68 550 000	-	-	-	-	78 436 555	81 966 200	-
Electricity: Basic levy		104 831 000	121 951 000	80 870 000	-	-	-	-	92 533 395	96 697 397	-
Electricity: Consumption		22 880 000	22 279 000	36 000 000	-	-	-	-	67 979 000	71 038 000	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		13 826 000	13 434 000	17 000 000	-	-	-	-	18 600 000	19 437 000	-
Sanitation		8 943 000	9 343 000	12 217 000	-	-	-	-	13 367 000	13 968 000	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		244 555 000	268 084 000	270 159 000	-	-	-	-	325 248 950	339 884 597	-
sub-total		443 952 000.00	486 405 000.00	484 796 000.00	-	-	-	-	596 164 900.00	622 991 194.00	-
VAT on Services		244 555 000	268 084 000	270 159 000	-	-	-	-	325 248 950	339 884 597	-
Total small household bill:		688 507 000.00	754 489 000.00	754 955 000.00	-	-	-	-	921 413 850.00	962 875 791.00	-
% Increase/decrease			9.6%	0.1%	(100.0%)	-	-	-	-	4.5%	(100.0%)
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		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% Increase/decrease		-	-	-	-	-	-	-	-	-	-

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

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand											
Parent municipality	1										
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			-	-	-	-	-	-	-	-	-
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:		-	-	-	-	-	-	-	-	-	

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		159 471	175 198	217 966	192 140	212 156	–	230 133	235 704	264 092
Local Government Equitable Share		141 895	159 726	205 590	185 019	205 035		210 902	229 604	250 224
Finance Management		2 215	2 680	3 000	3 100	3 100		3 100	3 100	3 100
EPWP Incentive		1 000	1 274	1 580	1 421	1 421		1 519	–	–
Municipal Infrastructure Grant (MIG)		14 361	11 518	7 796	2 600	2 600		14 612	3 000	10 768
Other transfers/grants [insert description]										
Provincial Government:		1 621	1 621	1 511	1 600	1 600	–	1 200	1 252	1 308
Sport and Recreation		1 621	1 621	1 511	1 600	1 600		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	161 092	176 819	219 477	193 740	213 756	–	231 333	236 956	265 400
Capital Transfers and Grants										
National Government:		102 375	209 344	153 769	114 667	131 013	–	116 950	144 011	154 487
Municipal Infrastructure Grant (MIG)		38 432	41 784	48 958	53 667	53 667		46 126	60 407	55 479
Neighbourhood Development Partnership					–	22 346		10 574	25 000	32 809
Water Services Infrastructure Grant		45 000	110 000	70 100	30 000	30 000		30 000	42 250	44 111
Integrated National Electrification Programme		18 943	57 560	34 711	31 000	25 000		25 250	16 354	17 088
Energy Efficiency and Demand Management								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	102 375	209 344	153 769	114 667	131 013	–	116 950	144 011	154 487
TOTAL RECEIPTS OF TRANSFERS & GRANTS		263 467	386 163	373 246	308 407	344 769	–	348 283	380 967	419 887

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		159 471	175 198	217 966	192 140	212 156	–	230 133	235 704	264 092
Local Government Equitable Share		141 895	159 726	205 590	185 019	205 035		210 902	229 604	250 224
Finance Management		2 215	2 680	3 000	3 100	3 100		3 100	3 100	3 100
EPWP Incentive		1 000	1 274	1 580	1 421	1 421		1 519	–	–
Municipal Infrastructure Grant (MIG)		14 361	11 518	7 796	2 600	2 600		14 612	3 000	10 768
Other transfers/grants [insert description]										
Provincial Government:		1 621	1 621	1 511	1 600	1 600	–	1 200	1 252	1 308
Sport and Recreation		1 621	1 621	1 511	1 600	1 600		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:		161 092	176 819	219 477	193 740	213 756	–	231 333	236 956	265 400
Capital expenditure of Transfers and Grants										
National Government:		102 375	209 344	153 769	114 667	131 013	–	116 950	144 011	154 487
Municipal Infrastructure Grant (MIG)		38 432	41 784	48 958	53 667	53 667		46 126	60 407	55 479
Neighbourhood Development Partnership					–	22 346		10 574	25 000	32 809
Water Services Infrastructure Grant		45 000	110 000	70 100	30 000	30 000		30 000	42 250	44 111
Integrated National Electrification Programme		18 943	57 560	34 711	31 000	25 000		25 250	16 354	17 088
Energy Efficiency and Demand Management								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		102 375	209 344	153 769	114 667	131 013	–	116 950	144 011	154 487
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		263 467	386 163	373 246	308 407	344 769	–	348 283	380 967	419 887

NC452 Ga-Segonyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		7 577	7 523	8 112	9 004	9 004	9 004	9 688	10 114	10 569
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 678	1 873	1 184	1 199	1 199	1 199	1 335	1 394	1 456
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		560	465	547	635	635	635	59	62	65
Sub Total - Councillors		9 815	9 861	9 843	10 838	10 838	10 838	11 082	11 570	12 091
% increase	4		0.5%	(0.2%)	10.1%	(0.0%)	-	2.3%	4.4%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 313	4 283	5 907	5 644	5 244	5 244	5 449	5 689	5 945
Pension and UIF Contributions		4	5	5	7	7	7	8	9	9
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	283	321	973	983	983	593	619	646
Motor Vehicle Allowance	3	1 145	1 549	824	971	915	915	971	1 013	1 059
Cellphone Allowance	3	86	153	166	155	148	148	167	174	182
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	0	0	0	0	0	0	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 548	6 273	7 223	7 751	7 298	7 298	7 188	7 504	7 842
% increase	4		37.9%	15.1%	7.3%	(5.8%)	-	(1.5%)	4.4%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		73 506	80 149	92 590	106 528	107 897	107 897	121 696	121 271	126 696
Pension and UIF Contributions		11 470	12 120	14 045	19 357	18 382	18 382	21 596	21 195	22 149
Medical Aid Contributions		6 199	6 875	9 963	7 031	7 241	7 241	8 808	8 901	9 301
Overtime		5 390	5 175	4 870	3 061	4 175	4 175	3 997	5 808	6 069
Performance Bonus		7 165	4 544	7 217	8 609	8 582	8 582	9 564	9 475	9 901
Motor Vehicle Allowance	3	2 577	2 305	2 964	4 070	4 112	4 112	4 430	4 610	4 811
Cellphone Allowance	3	345	329	402	406	420	420	459	521	544
Housing Allowances	3	3 235	3 507	3 931	4 898	4 721	4 721	5 326	5 186	5 419
Other benefits and allowances	3	2 679	2 883	3 195	3 967	3 863	3 863	4 712	4 503	4 706
Payments in lieu of leave		5 599	2 578	2 947	111	280	280	159	166	174
Long service awards		248	157	281	142	101	101	54	56	59
Post-retirement benefit obligations	6	8 499	(2 518)	4 370	1 800	1 800	1 800	1 872	1 954	2 042
Sub Total - Other Municipal Staff		126 914	118 103	146 775	159 981	161 574	161 574	182 673	183 646	191 871
% increase	4		(6.9%)	24.3%	9.0%	1.0%	-	13.1%	0.5%	4.5%
Total Parent Municipality		141 277	134 237	163 841	178 570	179 710	179 710	200 943	202 720	211 803
			(5.0%)	22.1%	9.0%	0.6%	-	11.8%	0.9%	4.5%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		141 277	134 237	163 841	178 570	179 710	179 710	200 943	202 720	211 803
% increase	4		(5.0%)	22.1%	9.0%	0.6%	-	11.8%	0.9%	4.5%
TOTAL MANAGERS AND STAFF	5,7	131 462	124 376	153 998	167 732	168 872	168 872	189 861	191 150	199 713

NC452 Ga-Segonyana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosures of Salaries, Allowances & Benefits 1.								
	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	714 858	-	46 087	-	-	760 945
Chief Whip		1	282 782	-	103 828	-	-	386 610
Executive Mayor		1	893 572	-	46 087	-	-	939 659
Deputy Executive Mayor		-	-	-	-	-	-	-
Executive Committee		5	1 858 425	-	230 436	-	-	2 088 861
Total for all other councillors		21	5 938 429	-	967 831	-	-	6 906 260
Total Councillors	8	29	9 688 066	-	1 394 269			11 082 335
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 442 563	2 249	224 322	134 550	-	1 803 684
Chief Finance Officer		1	1 135 426	2 249	225 872	104 838	-	1 468 385
Director Corporate		1	954 457	2 249	185 040	95 446		1 237 192
Director Infrastructure		1	1 174 720	2 249	178 872	189 503		1 545 344
Director Community Services		1	741 800	2 249	323 080	68 177		1 135 306
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	5	5 448 966	11 245	1 137 186	592 514	-	7 189 911
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	34	15 137 032	11 245	2 531 455	592 514		18 272 246

NC452 Ga-Segonyana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			27	-	27	29	-	29	29	-	29
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
Municipal employees	5		-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3		4	-	4	5	-	5	5	-	5
Other Managers	7		23	23	1	24	24	-	24	24	-
Professionals			70	67	3	74	71	3	74	71	3
Finance			61	58	3	65	62	3	65	62	3
Spatial/town planning			7	7	-	7	-	-	7	7	-
Information Technology			1	1	-	1	1	-	1	1	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			1	1	-	1	1	-	1	1	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Technicians			191	138	53	193	144	49	193	144	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			2	2	-	2	2	-	2	2	-
Information Technology			2	2	-	2	2	-	2	2	-
Roads			30	16	14	30	16	14	30	16	14
Electricity			15	15	-	15	15	-	15	15	-
Water			17	13	4	19	19	-	19	19	-
Sanitation			18	18	-	18	18	-	18	18	-
Refuse			107	72	35	107	72	35	107	72	35
Other			-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			100	84	16	100	84	16	100	84	16
Service and sales workers			47	38	10	47	38	10	57	57	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			32	22	10	32	22	10	32	22	10
Elementary Occupations			53	53	-	53	53	-	53	53	-
TOTAL PERSONNEL NUMBERS		9	547	425	124	557	436	122	567	455	112
% Increase						1.8%	2.6%	(1.6%)	1.8%	4.4%	(8.2%)
Total municipal employees headcount	6, 10		-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10		-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10		-	-	-	-	-	-	-	-	-

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

Description		Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																	
Property rates			4 312	4 312	4 312	4 312	4 312	4 312	4 312	4 312	4 312	4 312	4 312	4 312	51 738	53 634	56 036
Service charges - electricity revenue			14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	171 473	187 443	195 878
Service charges - water revenue			3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	45 867	47 960	50 073
Service charges - sanitation revenue			1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	18 672	17 563	18 354
Service charges - refuse revenue			846	846	846	846	846	846	846	846	846	846	846	846	10 155	12 970	13 554
Rental of facilities and equipment			134	134	134	134	134	134	134	134	134	134	134	134	1 605	1 676	1 751
Interest earned - external investments			318	318	318	318	318	318	318	318	318	318	318	318	3 820	3 988	4 167
Interest earned - outstanding debtors			429	429	429	429	429	429	429	429	429	429	429	429	5 145	5 371	5 613
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			134	134	134	134	134	134	134	134	134	134	134	134	1 611	1 681	1 757
Licences and permits			290	290	290	290	290	290	290	290	290	290	290	290	3 478	3 631	3 794
Agency services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies			19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	231 333	236 956	265 400
Other revenue			1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 891	19 739	20 610
Gains			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)			46 982	46 982	46 982	46 982	46 982	46 982	46 982	46 982	46 982	46 982	46 982	46 982	563 787	592 611	636 986
Expenditure By Type																	
Employee related costs			15 822	15 822	15 822	15 822	15 822	15 822	15 822	15 822	15 822	15 822	15 822	15 822	189 851	191 150	199 713
Remuneration of councillors			924	924	924	924	924	924	924	924	924	924	924	924	11 082	11 570	12 091
Debt impairment			1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 004	12 919	13 500
Depreciation & asset impairment			4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	4 833	58 000	60 552	63 277
Finance charges			78	78	78	78	78	78	78	78	78	78	78	78	930	971	1 015
Bulk purchases - electricity			10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	122 298	127 801	133 424
Inventory consumed			2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	2 859	34 304	35 844	37 389
Contracted services			6 998	6 998	6 998	6 998	6 998	6 998	6 998	6 998	6 998	6 998	6 998	6 998	83 981	75 250	89 262
Transfers and subsidies			5	5	5	5	5	5	5	5	5	5	5	5	62	65	68
Other expenditure			5 773	5 773	5 773	5 773	5 773	5 773	5 773	5 773	5 773	5 773	5 773	5 773	69 276	72 152	75 393
Losses			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	581 800	588 274	625 131
Surplus/(Deficit)			(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(1 501)	(18 013)	4 337	11 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	116 950	144 011	154 487
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	98 937	148 348	166 343
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	98 937	148 348	166 343

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue by Vote																
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 Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure by Vote to be appropriated																
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 Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue - Functional																
Governance and administration		7 602	7 602	7 602	7 602	7 602	7 602	7 602	7 602	7 602	7 602	7 602	7 602	91 225	94 632	98 639
Executive and council		664	664	664	664	664	664	664	664	664	664	664	664	7 973	8 234	8 564
Finance and administration		6 938	6 938	6 938	6 938	6 938	6 938	6 938	6 938	6 938	6 938	6 938	6 938	83 252	86 399	90 135
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 514	3 514	3 514	3 514	3 514	3 514	3 514	3 514	3 514	3 514	3 514	3 514	42 172	50 465	50 782
Community and social services		485	485	485	485	485	485	485	485	485	485	485	485	5 824	18 233	17 097
Sport and recreation		1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 472	23 574	4 638
Public safety		1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	16 877	8 657	9 047
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 497	4 497	4 497	4 497	4 497	4 497	4 497	4 497	4 497	4 497	4 497	4 497	53 963	47 480	74 761
Planning and development		2 446	2 446	2 446	2 446	2 446	2 446	2 446	2 446	2 446	2 446	2 446	2 446	29 355	29 362	27 532
Road transport		2 027	2 027	2 027	2 027	2 027	2 027	2 027	2 027	2 027	2 027	2 027	2 027	24 321	17 819	46 917
Environmental protection		24	24	24	24	24	24	24	24	24	24	24	24	286	289	312
Trading services		41 110	41 110	41 110	41 110	41 110	41 110	41 110	41 110	41 110	41 110	41 110	41 110	493 325	543 931	587 174
Energy sources		22 287	22 287	22 287	22 287	22 287	22 287	22 287	22 287	22 287	22 287	22 287	22 287	267 440	288 745	316 002
Water management		10 489	10 489	10 489	10 489	10 489	10 489	10 489	10 489	10 489	10 489	10 489	10 489	125 867	158 174	153 800
Waste water management		4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	55 684	46 041	61 463
Waste management		3 694	3 694	3 694	3 694	3 694	3 694	3 694	3 694	3 694	3 694	3 694	3 694	44 334	51 031	55 909
Other		4	4	4	4	4	4	4	4	4	4	4	4	52	54	57
Total Revenue - Functional		56 728	56 728	56 728	56 728	56 728	56 728	56 728	56 728	56 728	56 728	56 728	56 728	680 737	736 622	791 474
Expenditure - Functional																
Governance and administration		15 986	15 986	15 986	15 986	15 986	15 986	15 986	15 986	15 986	15 986	15 986	15 986	191 833	198 832	207 553
Executive and council		1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	18 859	18 500	19 332
Finance and administration		14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	172 973	180 332	189 221
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	56 482	57 283	59 860
Community and social services		1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	16 772	17 516	18 304
Sport and recreation		1 247	1 247	1 247	1 247	1 247	1 247	1 247	1 247	1 247	1 247	1 247	1 247	14 968	14 758	15 422
Public safety		2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	24 741	25 009	26 134
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6 604	6 604	6 604	6 604	6 604	6 604	6 604	6 604	6 604	6 604	6 604	6 604	79 249	80 442	84 067
Planning and development		2 998	2 998	2 998	2 998	2 998	2 998	2 998	2 998	2 998	2 998	2 998	2 998	35 980	35 144	36 738
Road transport		3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	43 032	45 050	47 070
Environmental protection		20	20	20	20	20	20	20	20	20	20	20	20	237	248	259
Trading services		21 165	21 165	21 165	21 165	21 165	21 165	21 165	21 165	21 165	21 165	21 165	21 165	253 977	251 446	273 367
Energy sources		12 318	12 318	12 318	12 318	12 318	12 318	12 318	12 318	12 318	12 318	12 318	12 318	147 819	154 680	161 513
Water management		4 582	4 582	4 582	4 582	4 582	4 582	4 582	4 582	4 582	4 582	4 582	4 582	54 984	56 693	59 214
Waste water management		2 595	2 595	2 595	2 595	2 595	2 595	2 595	2 595	2 595	2 595	2 595	2 595	31 143	19 089	30 711
Waste management		1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	20 031	20 984	21 929
Other		22	22	22	22	22	22	22	22	22	22	22	22	260	271	284
Total Expenditure - Functional		48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	48 483	581 800	588 274	625 131
Surplus/(Deficit) before assoc.		8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	98 937	148 348	166 343
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	8 245	98 937	148 348	166 343

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<i>Multi-year expenditure to be appropriated</i>	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Single-year expenditure to be appropriated</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
Finance and administration		316	316	316	316	316	316	316	316	316	316	316	316	3 794	—	—
Police and council		—	—	—	—	—	—	—	—	—	316	316	316	—	—	—
Finance and administration		316	316	316	316	316	316	316	316	316	316	316	316	3 794	—	—
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety		1 984	1 984	1 984	1 984	1 984	1 984	1 984	1 984	1 984	1 984	1 984	1 984	23 805	31 290	10 744
Community and social services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation		1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	15 221	19 136	—
Public safety		715	715	715	715	715	715	715	715	715	715	715	715	8 584	—	10 744
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		2 979	2 979	2 979	2 979	2 979	2 979	2 979	2 979	2 979	2 979	2 979	2 979	35 751	15 731	44 735
Planning and development		1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	13 430	—	—
Road transport		1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	22 321	15 731	44 735
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	73 824	96 991	99 008
Energy services		3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	43 324	41 354	54 897
Water management		2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	30 500	55 637	44 111
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	2	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	137 174	144 011	154 487
Funded by:																
National Government		9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	116 950	144 011	154 487
Provincial Government		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital		9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	116 950	144 011	154 487
Borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Internally generated funds		1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	20 224	—	—
Total Capital Funding		11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	137 174	144 011	154 487

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

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source															
Property rates	4 183	4 183	4 183	4 183	4 183	4 183	4 183	4 183	4 183	4 183	4 183	4 183	50 195	52 043	54 373
Service charges - electricity revenue	13 575	13 575	13 575	13 575	13 575	13 575	13 575	13 575	13 575	13 575	13 575	13 575	162 901	178 072	186 055
Service charges - water revenue	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	44 043	46 022	48 050
Service charges - sanitation revenue	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	18 005	16 954	17 727
Service charges - refuse revenue	855	855	855	855	855	855	855	855	855	855	855	855	10 264	12 691	13 262
Rental of facilities and equipment	134	134	134	134	134	134	134	134	134	134	134	134	1 615	1 676	1 751
Interest earned - external investments	318	318	318	318	318	318	318	318	318	318	318	318	3 820	3 988	4 167
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	134	134	134	134	134	134	134	134	134	134	134	134	1 611	1 681	1 757
Licences and permits	290	290	290	290	290	290	290	290	290	290	290	290	3 478	3 631	3 794
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	19 278	231 333	236 955	265 400
Other revenue	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 891	19 739	20 610
Cash Receipts by Source	45 512	45 512	45 512	45 512	45 512	45 512	45 512	45 512	45 512	45 512	45 512	45 512	546 146	573 462	616 977
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	9 746	116 950	144 011	154 487
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	55 258	55 258	55 258	55 258	55 258	55 258	55 258	55 258	55 258	55 258	55 258	55 258	663 096	717 473	771 464
Cash Payments by Type															
Employee related costs	16 745	16 745	16 745	16 745	16 745	16 745	16 745	16 745	16 745	16 745	16 745	16 745	200 943	202 720	211 803
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	78	78	78	78	78	78	78	78	78	78	78	78	930	971	1 015
Bulk purchases - electricity	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	10 191	122 258	127 801	133 424
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 630	15 630	15 630	15 630	15 630	15 630	15 630	15 630	15 630	15 630	15 630	15 630	187 562	183 246	202 044
Cash Payments by Type	42 644	42 644	42 644	42 644	42 644	42 644	42 644	42 644	42 644	42 644	42 644	42 644	511 733	514 738	518 285
Other Cash Flows/Payments by Type															
Capital assets	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	11 431	137 174	144 011	154 487
Repayment of borrowing	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 350	2 200
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	54 284	54 284	54 284	54 284	54 284	54 284	54 284	54 284	54 284	54 284	54 284	54 284	651 407	661 099	701 973
NET INCREASE/(DECREASE) IN CASH HELD	974	974	974	974	974	974	974	974	974	974	974	974	11 683	202 067	12 445 491
Cash/cash equivalents at the month/year begin:	90 467	91 441	92 415	93 389	94 364	95 338	96 312	97 286	98 260	99 234	100 208	101 182	90 467	102 156	158 530
Cash/cash equivalents at the month/year end:	91 441	92 415	93 389	94 364	95 338	96 312	97 286	98 260	99 234	100 208	101 182	102 156	102 156	158 530	225 021

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

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		27 514	69 816	59 491	57 291	82 468	82 468	55 250	71 991	35 199
Roads Infrastructure		-	-	8 036	-	-	-	-	-	-
Roads		-	-	8 036	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		27 569	69 872	38 924	31 000	56 000	56 000	25 250	16 354	8
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		27 569	69 872	38 924	31 000	56 000	56 000	25 250	16 354	17 088
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	12 531	26 291	26 468	26 468	30 000	55 637	18 111
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	12 531	26 291	26 468	26 468	30 000	55 637	18 111
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		(56)	(56)	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		(56)	(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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
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		133 365	172 803	11 509	14 465	22 034	22 034	8 584	12 154	10 744
Community Facilities		133 365	172 803	11 509	14 465	22 034	22 034	8 584	12 154	10 744
Halls		133 365	172 803	2 642	465	8 542	8 542	-	12 154	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	8 867	14 000	13 493	13 493	8 584	-	10 744
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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		43	2 065	1 718	3 000	1 400	1 400	15 630	-	-
Operational Buildings		43	2 065	1 718	3 000	1 400	1 400	15 630	-	-
Municipal Offices		-	(0)	(536)	-	-	-	13 130	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		43	2 065	2 254	3 000	1 400	1 400	2 500	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(46 828)	(47 340)	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(46 828)	(47 340)	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(46 828)	(47 340)	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		9 044	9 290	1 435	-	-	-	1 000	-	-
Computer Equipment		9 044	9 290	1 435	-	-	-	1 000	-	-
Furniture and Office Equipment		4 454	(9 843)	400	4 792	3 392	3 392	2 210	-	-
Furniture and Office Equipment		4 454	(9 843)	400	4 792	3 392	3 392	2 210	-	-
Machinery and Equipment		4 074	3 629	10 291	1 815	3 815	3 815	1 384	-	-
Machinery and Equipment		4 074	3 629	10 291	1 815	3 815	3 815	1 384	-	-
Transport Assets		6 558	10 309	3 476	-	-	-	-	-	-
Transport Assets		6 558	10 309	3 476	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	138 224	210 729	88 321	81 363	113 110	113 110	84 058	84 144	45 943

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

North Carolina - Supporting Table SA34B Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year+1 2023/24	Budget Year+2 2024/25
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	(15 360)	-	-	-	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
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
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		25 910	23 117	-	-	-	-	-	-	-
Revenue Generating		-	11 745	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	11 745	-	-	-	-	-	-	-
Non-revenue Generating		25 910	11 372	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		25 910	11 372	-	-	-	-	-	-	-
Other assets		-	24	2 545	-	-	-	-	-	-
Operational Buildings		-	24	2 545	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
<u>Capital Spares</u>		-	24	2 545	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	145	(158)	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	145	(158)	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	145	(158)	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	282	-	-	-	-	-	-	-
Transport Assets		-	282	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	25 910	23 567	(12 973)	-	-	-	5 000	-	5 000
Renewal of Existing Assets as % of total capex		5.1%	2.9%	-9.3%	0.0%	0.0%	0.0%	3.6%	0.0%	3.2%
Renewal of Existing Assets as % of deprech"		37.8%	39.9%	-19.7%	0.0%	0.0%	0.0%	8.6%	0.0%	7.9%

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		6 103	5 836	14 405	8 700	14 160	14 160	15 500	16 189	16 910
Roads Infrastructure		369	809	2 694	2 000	4 120	4 120	6 800	7 106	7 419
Roads		369	809	2 694	2 000	4 120	4 120	6 800	7 106	7 419
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 734	5 027	6 781	6 700	10 040	10 040	8 700	9 033	9 492
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		100	36	660	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5 594	3 628	5 441	5 500	8 640	8 640	7 244	7 563	7 903
LV Networks		40	1 363	680	1 200	1 400	1 400	1 456	1 520	1 588
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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
<i>Revelments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	4 930	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		249	279	(435)	760	11 521	11 521	1 520	1 587	1 658
<i>Operational Buildings</i>		249	279	(435)	760	11 521	11 521	1 520	1 587	1 658
<i>Municipal Offices</i>		249	279	(435)	760	11 521	11 521	1 520	1 587	1 658
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		25	2	3 019	4 020	4 010	4 010	4 170	4 354	4 550
Furniture and Office Equipment		25	2	3 019	4 020	4 010	4 010	4 170	4 354	4 550
<u>Machinery and Equipment</u>		404	181	3 240	3 370	3 250	3 250	7 350	7 678	8 019
Machinery and Equipment		404	181	3 240	3 370	3 250	3 250	7 350	7 678	8 019
<u>Transport Assets</u>		-	788	603	1 200	1 300	1 300	1 300	1 357	1 418
Transport Assets		-	788	603	1 200	1 300	1 300	1 300	1 357	1 418
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	6 781	7 086	20 833	18 050	34 241	34 241	29 840	31 165	32 555
<i>R&M as a % of PPE</i>		0.5%	0.5%	1.3%	1.2%	2.2%	2.0%	1.8%	1.9%	1.9%
<i>R&M as % Operating Expenditure</i>		1.4%	1.8%	4.2%	3.6%	6.5%	6.5%	7.3%	5.4%	5.5%

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

Supporting Table SA34: Depreciation by asset class										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		58 176	47 530	56 756	48 880	48 880	48 880	46 957	49 023	51 230
Roads Infrastructure		27 041	45 541	28 174	24 040	24 040	24 040	23 095	24 111	25 196
Roads		27 041	25 834	28 174	24 040	24 040	24 040	23 095	24 111	25 196
Road Structures		-	18 318	-	-	-	-	-	-	-
Road Furniture		-	1 389	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	907	-	-	-	-	-	-	-
Drainage Collection		-	907	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 070	(28 578)	5 017	3 562	3 562	3 562	3 422	3 573	3 733
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4 070	(32 260)	5 017	3 562	3 562	3 562	3 422	3 573	3 733
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		22 956	20 974	17 489	16 299	16 299	16 299	15 658	16 347	17 082
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	3 684	-	-	-	-	-	-	-
Reservoirs		-	2 283	-	-	-	-	-	-	-
Pump Stations		-	431	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		22 956	14 565	17 489	16 299	16 299	16 299	15 658	16 347	17 082
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	12	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 083	6 716	5 052	4 192	4 192	4 192	4 027	4 204	4 393
Pump Station		-	1 130	-	-	-	-	-	-	-
Reticulation		3 083	4 374	5 052	4 192	4 192	4 192	4 027	4 204	4 393
Waste Water Treatment Works		-	1 212	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 027	1 971	1 025	787	787	787	756	789	825
Landfill Sites		-	942	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 027	1 029	1 025	787	787	787	756	789	825
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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revelments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		528	484	335	120	120	120	115	120	126
Community Facilities		528	484	335	120	120	120	115	120	126
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		528	(0)	335	120	120	120	115	120	126
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		3 303	3 575	2 081	3 015	3 015	3 015	2 896	3 024	3 160
Operational Buildings		3 303	3 575	2 081	3 015	3 015	3 015	2 896	3 024	3 160
Municipal Offices		3 303	3 575	2 081	3 015	3 015	3 015	2 896	3 024	3 160
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year+1 2023/24	Budget Year+2 2024/25
R thousand	1									
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	159	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	159	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	159	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		151	357	459	342	342	342	328	343	358
Computer Equipment		151	357	459	342	342	342	328	343	358
<u>Furniture and Office Equipment</u>		1 422	868	2 662	3 000	3 000	3 000	2 882	3 009	3 144
Furniture and Office Equipment		1 422	868	2 662	3 000	3 000	3 000	2 882	3 009	3 144
<u>Machinery and Equipment</u>		32	1 618	125	419	419	419	402	420	439
Machinery and Equipment		32	1 618	125	419	419	419	402	420	439
<u>Transport Assets</u>		5 003	4 518	3 526	4 599	4 599	4 599	4 418	4 613	4 820
Transport Assets		5 003	4 518	3 526	4 599	4 599	4 599	4 418	4 613	4 820
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	68 615	59 109	65 944	60 375	60 375	60 375	58 000	60 552	63 277

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		507 754	581 087	57 290	30 899	79 025	79 025	32 895	40 731	103 544
Roads Infrastructure		444 454	455 553	12 415	27 189	44 005	44 005	22 321	15 731	44 735
Roads		444 454	455 553	12 415	27 189	44 005	44 005	22 321	15 731	44 735
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	22 346	22 346	10 574	25 000	32 809
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	22 346	22 346	10 574	25 000	32 809
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30 568	97 024	44 876	3 709	12 675	12 675	-	-	26 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		30 568	97 024	44 876	3 709	12 675	12 675	-	-	26 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		32 732	28 510	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		32 732	28 510	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 988	8 360	836	-	-	-	15 221	19 136	-
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		2 988	8 360	836	-	-	-	15 221	19 136	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2 988	8 360	836	-	-	-	15 221	19 136	-
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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	5 244	-	6 000	6 000	-	-	-
Machinery and Equipment		-	-	5 244	-	6 000	6 000	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	510 742	589 447	63 420	30 899	85 025	85 025	48 116	59 867	103 544
<i>Upgrading of Existing Assets as % of total capex</i>		<i>0.0%</i>	<i>71.6%</i>	<i>45.7%</i>	<i>27.5%</i>	<i>42.9%</i>	<i>42.9%</i>	<i>35.1%</i>	<i>41.6%</i>	<i>67.0%</i>
<i>Upgrading of Existing Assets as % of deprech"</i>		<i>744.4%</i>	<i>997.2%</i>	<i>96.2%</i>	<i>51.2%</i>	<i>140.8%</i>	<i>140.8%</i>	<i>83.0%</i>	<i>98.9%</i>	<i>163.6%</i>

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

Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		—	—	—				
Vote 2 - FINANCE AND ADMINISTRATION		3 794	—	—				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		—	12 154	—				
Vote 4 - SPORTS & RECREATION		15 221	19 136	—				
Vote 5 - PUBLIC SAFETY		8 584	—	10 744				
Vote 6 - PLANNING AND DEVELOPMENT		13 430	—	—				
Vote 7 - ROAD TRANSPORT		22 321	15 731	44 735				
Vote 8 - ENVIRONMENTAL PROTECTION		—	—	—				
Vote 9 - ENERGY SOURCES		43 324	41 354	54 897				
Vote 10 - WATER MANAGEMENT		30 500	55 637	44 111				
Vote 11 - WASTE WATER MANAGEMENT		—	—	—				
Vote 12 - WASTE MANAGEMENT		—	—	—				
Vote 13 - Other		—	—	—				
Vote 14 -		—	—	—				
Vote 15 -		—	—	—				
List entity summary if applicable								
Total Capital Expenditure		137 174	144 011	154 487	—	—	—	—
Future operational costs by vote	2							
Vote 1 - Executive & Council		7 973	8 234	8 564				
Vote 2 - FINANCE AND ADMINISTRATION		83 252	86 398	90 135				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		5 824	18 233	17 097				
Vote 4 - SPORTS & RECREATION		19 472	23 574	4 638				
Vote 5 - PUBLIC SAFETY		16 877	8 657	9 047				
Vote 6 - PLANNING AND DEVELOPMENT		29 355	29 362	27 532				
Vote 7 - ROAD TRANSPORT		24 321	17 819	46 917				
Vote 8 - ENVIRONMENTAL PROTECTION		286	299	312				
Vote 9 - ENERGY SOURCES		267 440	288 745	316 002				
Vote 10 - WATER MANAGEMENT		125 867	158 174	153 800				
Vote 11 - WASTE WATER MANAGEMENT		55 684	46 041	61 463				
Vote 12 - WASTE MANAGEMENT		44 334	51 031	55 909				
Vote 13 - Other		52	54	57				
Vote 14 -								
Vote 15 -								
List entity summary if applicable								
Total future operational costs		680 737	736 622	791 474	—	—	—	—
Future revenue by source	3							
Property rates		51 738	53 634	56 036				
Service charges - electricity revenue		171 473	187 443	195 878				
Service charges - water revenue		45 867	47 960	50 073				
Service charges - sanitation revenue		18 672	17 563	18 354				
Service charges - refuse revenue		10 155	12 970	13 554				
Rental of facilities and equipment								
Rental of facilities and equipment		1 605	1 676	1 751				
Interest earned - external investments		3 820	3 988	4 167				
Interest earned - outstanding debtors		5 145	5 371	5 613				
Fines, penalties and forfeits		1 611	1 681	1 757				
Licences and permits		3 478	3 631	3 794				
Transfers and subsidies		231 333	236 956	265 400				
Other revenue		18 891	19 739	20 610				
List entity summary if applicable								
Total future revenue		563 787	592 611	636 986	—	—	—	—
Net Financial Implications		254 124	288 022	308 974	—	—	—	—

NC452 Gs-Segonyana - Supporting Table SA37 Projects delayed from previous financial year(s)

Function	Project name	Project number	Type	NTSF Service Outcome	RDP	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2021/22 Original Budget	Current Year 2021/22 Full Year Forecast	2022/23 Medium Term Revenue & Expenditure Framework Budget Year 2022/23	2022/23 Medium Term Revenue & Expenditure Framework Budget Year +1 2023/24	2022/23 Medium Term Revenue & Expenditure Framework Budget Year +2 2024/25
Param Municipality List all capital projects grouped by Function																	
Entities List all capital projects grouped by Entity Entity Name Project name																	

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

Function	Project Description	Project Number	Type	NTSF Service Outcome	RDP	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
												Audited Outcome 2021/22	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Forest municipality	Use of operational projects provided by Function															
Audit Outcome Implementation of corrective actions to address Audit findings														420	47	453
Budget and Treasury Office Strengthen capacity and uplift efficiency in the JTD internal audit and Audit Committee														62		60
Budget Road Show Public Participation (D) and Budget Road Show														114		125
Auditing Maintenance of municipal buildings														1420	1422	1553
Directorate of Covid 19 Operational Expenditure														310	320	337
Electrical Vehicle Replacement														1406	1520	1520
Employee Assistance Programme Employee Study Assistance														501	572	565
Financial Recovery Plans implement of financial management reforms and address shortcomings identified in the FWCWV assessment report														239	127	127
Financial Statements Timely submission of WFS for Audit														1250	1803	1003
Financial Systems Upgrading and Maintenance of Financial System and VSDS														440	450	453
Furniture and Office Equipment Maintenance of Furniture & Office equipment														4100	4256	4553
Human Compensation Internal Security/Security and Training														789	111	111
Land and Maintenance for roads & stormwater														6000	7106	7419
Learning Development Employee Capacity Building														801	852	893
Machinery and Equipment Maintenance of machinery & equipment														7913	7919	8016
Mayor's Executive Mayor Campaigns/Events, Children & Youth														313	346	327
Mechanical Equipment Maintenance of a road works														109	136	109
Mayor's Ward Committee Meeting														82	81	68
Water Conservation and Bulkwater Pipes & Water Conservation														2500	2316	2325
Municipal Games Municipal Sports Development														1250	1320	1360
WV Network Equipment Maintenance of electricity network														7301	7263	7303
Occupational Health and Safety Employees Wellness Programmes														109	136	109
Occupational Health and Safety Health and Safety														121	137	143
Operational Municipal Revenue Cost														502307	564933	580212
Project Implementation LED Programmes														190	196	199
Transport Assets Maintenance of Vehicles														1303	1207	1418
Youth Development Youth Programmes														31	33	31
Training Minimum Competency Minimum Competency Level														140	140	140
Parent Operational expenditure														561 800	561 274	618 131
Expenditure:																
Use of Operational projects provided by City																
Entity A																
Ward project A																
Entity B																
Entity project B																
Entity Operational expenditure																
Total Operational expenditure														561 800	561 274	618 131