

**SPECIAL COUNCIL MEETING HELD VIRTUALLY ON WEDNESDAY 30<sup>TH</sup> 2022 AT 13H00**

**1. OPENING AND WELCOMING**

Cllrs. AJ Robertson opened the meeting with a prayer and the Speaker welcomed all Councilors and Officials present at the meeting.

**2. ATTENDANCE**

- Cllr. LG Yekani – Speaker
- Cllr. CC Jantjies – Mayor
- Cllr. SW Kock
- Cllr. MA Maloi
- Cllr. WRH. Olyn
- Cllr. J. Tolken
- Cllr. HJ Vorster
- Cllr. M. Zeekoie
- Cllr. AJ Robertson

**OFFICIALS**

- Ms. NM Mkontwana
- Mr. TH Zingange

**3. APOLOGIES**

- Cllr. MM Baadjies tendered her apology as she is attending a family engagement.
- Cllr. A Verrwey had difficulties with his device to log in for the meeting.

**4. ANNOUNCEMENT BY THE SPEAKER**

A moment of silence was held in honor of Mr. MS Sokatsha who passed away on Friday 25 March 2022. Mr. MS Sokatsha was a former Councilor of the Richmond Municipality in the 19s and was a MEC for various departments in the Northern Cape Legislature and was currently serving as a member of Parliament.

The Speaker announced that on the week of the 19-22 April 2022 Council will have its Strategic Planning and the venue will be announced in due course and no apologies will be accepted from any member of council or management.

**5. ACCEPTANCE OF AGENDA**

- Cllr. Zeekoie and Cllr. Robertson moved for the acceptance of the agenda.

**ITEMS**

**1. ADOPTION OF DRAFT BUDGET FOR THE FINANCIAL YEAR 2022-2023**

The Draft budget was tabled to Council and was explained that the budget needs to be published for public inputs and comments. And the Public Participation needs to happen before the final budget is approved.

## RESOLUTION

### *Council Resolved that:*

- The draft budget for the financial year 2022-2023 be adopted as tabled.
- That the budget be advertised on all our offices and website for public comments and inputs.
- That the public participation take place during the week of the 11<sup>th</sup> to 14<sup>th</sup> April 2022 in all wards.

### 2. DRAFT INTEGRATED DEVELOPMENT PLAN FOR 2022-2026

The Draft IDP was tabled to Council and was explained that the budget needs to be published for public inputs and comments. And the Public Participation needs to happen before the final budget is approved.

### *Resolution:*

### *Council Resolved that:*

- The draft IDP for the financial years 2022-2026 be adopted as tabled.
- That the draft IDP be advertised on all our offices and website for public comments and inputs.
- That the public participation take place during the week of the 11<sup>th</sup> to 14<sup>th</sup> April 2022 in all wards.

### 3. EXTENSION OF LEASE AGREEMENT BY MTN

The lease agreement has come to an end and MTN requested for the renewal of the lease agreement for another 10 years for the network signal.

### *Resolution:*

### *Council Resolved that;*

- That the Lease Agreement with MTN be renewed for another 10 years.
- That the Acting Municipal Manager negotiate with MTN to increase the rental of R 2 500.00 per month.

### 4. DEVIATION REQUEST FOR COUNCIL APPROVAL ON THE EXTENSION OF TIME IN RELATION TO THE BIDVEST FULL MAINTANANCE LEASE/ OPERATING RENTAL

The Municipality is currently leasing vehicles from Bidvest and the lease is ending 30<sup>th</sup> April 2022. Currently the vehicles are used for service delivery and management is exploring other avenues to acquire fleet after the lease of Bidvest.

### *Resolution:*

### *Council Resolves that;*

- The Lease Agreement of Bidvest be extended for a period of only 3 months.

- Management should continue exploring other avenues to purchase vehicles for the Municipality.

#### 5. TABLING OF WATER SERVICES DEVELOPMENT PLAN

The Council has a duty to all customers in its jurisdiction to progressively ensure efficient, affordable, economical and sustainable access to water services that promotes sustainable livelihoods and economic development.

*Resolution:*

*Council Resolved that;*

- The draft water services development plan be approved.
- That the water services development plan be published for public comments.

Meeting finish



**LG YEKANI**

**SPEAKER**

# UBUNTU LOCAL MUNICIPALITY

## Draft Budget 2022-2023

Ubuntu Municipality



*menswaardigheid • hoop • erfenis  
ubuntu • ithemba • izithethe  
humanity • hope • heritage*

**DRAFT BUDGET OF**  
**UBUNTU LOCAL**  
**MUNICIPALITY**

**2022/2023**

**Copies of this document can be viewed:**

- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
  - **At [www.ubuntu.gov.za](http://www.ubuntu.gov.za)**

## Table of Contents

<b>PART 1 – ANNUAL BUDGET .....</b>	<b>3</b>
1.1 MAYOR’S REPORT .....	3
1.2 COUNCIL RESOLUTIONS .....	5
1.3 EXECUTIVE SUMMARY .....	6
1.4 ANNUAL BUDGET TABLES.....	9
<b>PART 2 SUPPORTING DOCUMENTATION .....</b>	<b>18</b>
<b>2.1 OVERVIEW OF ANNUAL BUDGET PROCESS .....</b>	<b>18</b>
<b>2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN ...</b>	<b>18</b>
<b>2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS .....</b>	<b>19</b>
<b>2.4 OVERVIEW OF BUDGET-RELATED POLICIES .....</b>	<b>20</b>
<b>2.5 OVERVIEW OF BUDGET ASSUMPTIONS.....</b>	<b>21</b>
<b>2.6 OVERVIEW OF BUDGET FUNDING .....</b>	<b>21</b>
<b>2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES.....</b>	<b>23</b>
<b>2.8 ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY .....</b>	<b>23</b>
<b>2.9 COUNCILORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS. ....</b>	<b>23</b>
<b>2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW.....</b>	<b>25</b>
<b>2.11 ANNUAL BUDGETS AND SDBIP PLANS – INTERNAL DEPARTMENTS.....</b>	<b>28</b>
<b>2.12 ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – ENTITIES AND OTHER EXTERNAL MECHANISMS .....</b>	<b>28</b>
<b>2.13 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS .....</b>	<b>28</b>
<b>2.14 CAPITAL EXPENDITURE DETAILS .....</b>	<b>29</b>
<b>2.15 LEGISLATION COMPLIANCE STATUS .....</b>	<b>30</b>
<b>2.16 OTHER SUPPORTING DOCUMENTS.....</b>	<b>30</b>
<b>2.17 ANNUAL BUDGETS OF MUNICIPAL ENTITIES ATTACHED TO THE ANNUAL BUDGET .....</b>	<b>30</b>
<b>2.18 MUNICIPAL MANAGER’S QUALITY CERTIFICATION.....</b>	<b>31</b>

## Abbreviations and Acronyms

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
MM	Municipal Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

## Part 1 – Annual Budget

### 1.1 Mayor's Report

We are indeed living in difficult times given the current Covid 19 pandemic that has rocked the entire world. It is important that as the Municipality, we play our role in terms of protecting the lives of our residents during this pandemic by unlocking all the resources that are at our disposal. A year later we can say that we did our outmost best to fight the pandemic.

This budget is a service delivery-based budget as we are faced with the Covid 19 pandemic and ensuring that even after we have defeated the Corona Virus, the livelihood of our residents continue to improve.

Section 215 of the Constitution of the Republic of South Africa requires that all National, Provincial and Municipal budgets and budgetary processes promote the following principles -

- Transparency;
- Accountability; and
- The effective financial management of the economy, debt and the public sector.

In order to fulfill this constitutional obligation towards the citizens of South Africa, sound financial principles and policies should be adopted and applied by municipalities at all times.

Most municipalities in South Africa, with Ubuntu Municipality being no exception, are faced with numerous community needs, infrastructure backlogs and financial distress. The cash resources available to eradicate infrastructure backlogs, redeem the debt that was accrued in previous financial years and to attend to the vast number of needs are very limited to deplete. It is thus the responsibility of Council to strike the perfect balance between delivering high quality basic services while also ensuring that the municipality remain financially viable.

The municipality has been experiencing financial difficulties over recent years to the extent that all financial resources are almost depleted, while there are still significant liabilities that need to be settled.

From a sustainability point of view, it is of the utmost importance to ensure that budgets are implemented where cash resources are maintained (or even improved) at acceptable levels. In order to ensure that acceptable levels of cash are maintained at all times, the municipality should continuously explore the following options:

- Cut back on operational expenditure to a point where the budget will be cash funded.
- Council should refrain from allocating resources to non-priority expenditure items.
- Limit capital additions from own resources in times when own resources are scarce.
- Ensure vigorous and aggressive debt collection mechanisms are put in place. It is time that we as consumers starts paying for all the services that we need.

The following long-term strategies should also be explored:

- Explore avenues to increase internal revenue streams. Currently the only option for the municipality is to increase rates and tariffs. The municipality should however guard



- against excessive increases that might be counterproductive and lead to an increase in non-payment;
- Ensure that all departments with the ability to generate own revenue become cost reflective (i.e. traffic department, electricity, refuse and sanitation departments). These departments should not be financed from property rates or service charges; and/or
  - Explore further avenues to obtain more grants funding for operating and capital purposes (keeping in mind the additional maintenance expenditure that will still be the liability of the municipality even though the additional capital acquisitions are financed from external sources).
  - The municipality is herewith introducing the Small-Scale Embedded Generation by law to stimulate and encourage alternative energy production. Kindly visit the by law that deals with this which is attached.

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the Integrated Development Plan.

Fiscal constraints mean that transfers to municipalities will grow more slowly in the period ahead than they have in the past. Accordingly, municipalities must renew their focus on core service delivery functions and reduce costs without adversely affecting basic services. Furthermore, municipalities must ensure that efficiency gains, eradication of non-priority spending (cost containment measures) and the reprioritization of expenditure relating to core infrastructure continue to inform the planning framework.

The state of the economy has an adverse effect on the consumers. As a result, municipalities' revenues and cash flows are expected to remain under pressure. Furthermore, municipalities should carefully consider affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost. To assist municipalities, Government will also provide support to improve revenue collection.

The Medium-Term Strategic Framework (MTSF) priorities for structural reform over the period ahead include:

- Building the capacity of local government through the "back to basics" approach which will focus on improving service delivery, accountability and financial management. Local government should be effective and efficient; and this will be measured by its ability to perform the basic mandate of service delivery.
- Reshaping South Africa's urban environment through integrated spatial planning and an expansion of the municipal debt market. Municipalities play a critical role in growing the economy through well-planned and well-managed urbanization. In order to achieve this, large municipalities require massive investment to stimulate growth, maintain infrastructure and ensure that basic services are provided for growing populations. The municipality is also embarking on rewriting the core service master plans that will create the map for economic and other developments.

Sustainable job creation remains a national priority. Ubuntu Municipality is committed to this cause through the full participation in the Expanded Public Works Program (EPWP). The municipality does however recognize the fact that the EPWP incentive provided by National Government will not succeed as a stand-alone solution to address unemployment and poverty in

the municipal area and for this reason the municipality will always strive to do more to assist the community. However, Council (and the community) should recognize the fact that it is very important for the municipality to be financially viable first, before it will really be in a position to assist the community that is very much in need. A financial recovery plan has been put in place to avoid service delivery comes to a standstill.

The Integrated Development Plan (IDP) is a 5-year strategic developmental plan, setting strategic and budget priorities as required in terms of the Municipal Systems Act of 2000. It is a plan to help us set our budget priorities, so in essence it indicates how Ubuntu Municipality will spend its money for the next five years. The IDP is alignment with National Key Performance objectives and the MTREF. Therefore, the IDP enables Ubuntu Municipality to make the best use of scarce resources and it also enables the councilors to make decisions based on the needs and priorities of their communities.

With the IDP, Ubuntu Municipality can:

- Develop a clear vision
- Identify its key development priorities
- Formulate appropriate strategies
- Develop the appropriate organizational structure and systems
- Align resources with development priorities

## 1.2 Council Resolutions

1.1. The original annual budget of the municipality for the financial year 2021/2022 and the multi-year and single-year capital appropriations as set out in the following tables in part 1.4 of this report

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables in part 1.4 of this report:

1.2.1. Budgeted Financial Position as contained in Table A6;

1.2.2. Budgeted Cash Flows as contained in Table A7;

1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;

1.2.4. Asset management as contained in Table A9; and

2. The Council of Ubuntu Municipality take note of the fact that original budget is not funded in Table A8. The financial recovery plan has been adopted to make the budget funded over the long term. Material wins has already been recorded as we can see in Table C8.

3. The draft budget is adopted on 30 March 2022 in a council meeting.

### 1.3 Executive Summary

For Ubuntu Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue to fund the expenditure program of the municipality. 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 expenditure against realistically anticipated revenues.

For the previous three years [2018/2019 and 2019/2020] the municipality received a qualified audit opinion with regards to annual financial statement, in the 2021/2022 we also received a qualified audit opinion but achieved an unqualified opinion in the Assets with proves that as the municipality that through hard work we can achieve more and get and qualified audit opinion. A lot of work is needed to strengthen the internal control to ensure an unqualified audit opinion, compliance with legislation and performance management system that is line with the relative legislation.

There were no major changes to the IDP. The IDP is in alignment with the national KPA's and the MTREF.

The municipality is introducing a few new budget related policies. It is available on the website for public comments.

All tariffs will increase with 6% except for electricity which will increase with 14.59% as prescribed by NERSA. There is a severe cash shortage on the budget; see table A8. This is due to growing debt book. The credit control and debt collection policy/ by law need to be implemented more effectively to save the municipality from severe service delivery and contractual nonperformance. It is quite concerning that some government departments and business does not pay their rates and taxes. This is not allowable and needs to be dealt with. The cost containment measures also need to be implemented to cut the expenditure to ensure that there is enough cash to reduce the growing creditors book. This budget is reflective of that.

In view of the aforementioned, the following table is an overview of the proposed 2022/2023 Original Budget:

As can be seen from the above, the growth in own revenue is not keeping up with the growth in operating expenditure over the MTREF. This will result in the scenario where insufficient revenue is generated to cover all operating expenditure.

Ubuntu Local Municipality recognize the fact that there are significant non-cash items included in operating expenditure (such as depreciation and debt impairment), and ultimately the municipality should review the impact that the proposed budget will have on the cash position of the municipality before reaching any conclusions with regards to the affordability of the planned expenditure program.

As a rule of thumb, all trading services (water, electricity, refuse and sanitation) should be cost reflective, meaning that sufficient revenue is raised to cover all the costs associated with the provision of the service. Service delivery is currently under severe pressure at the municipality. Currently with the draft cost of supply information at disposal the municipality is running material losses on all key services. This can be mainly attributed to water and electricity theft, meters not working and dilapidated bulk infrastructure. The IDP addresses some of these issues.

Electricity is historically the largest “profit making” service and for many years assisted municipalities to ensure that budgets are funded. However, with significant increases in the cost of bulk electricity (provided by Eskom) and the inability of the municipality to pass these cost increases down to the Ubuntu Municipality consumer, the municipality is not able to generate a gross profit in delivering electricity to the consumers. With a proposed tariff increase in the service charges and the bulk purchase price of 6.22% CPI (proposed by NERSA).

With the cost of bulk purchases largely beyond the control of the municipality, and the constraints with regards to excessive consumer tariff increases over and above already provided in the budget, the municipality should investigate the service to reduce the deficit. One option is to investigate illegal connections to reduce distribution losses to a minimum. Internal consumption should also be limited.

The municipality is generating a cash surplus to cover for creditors and other

### **Auditor-General**

Ubuntu Municipality has attained two (3) qualified audit reports, one (1) disclaimer report and two (1) unqualified (with matters) in the last five years. Whilst having a qualified audit opinion rather than an unqualified, audit has subsequently no effect on the financial stability or performance of this Council, however does have a considerably negative effect upon the sentiment of investors, banking and all relevant stakeholders in all their aspects locally and internationally. It is therefore remarkable that locally there remains a very few individuals ignorant and talkative who appear to want nothing more than to criticize Ubuntu's very considerable achievements for reasons that are nothing more than politically motivated.

Ubuntu Municipality has their sights on “clean” governance and we will attempt to reach the level requested by Provincial government by 2023.

Legislative compliance, good governance and clean audits require competent and qualified staff at all levels throughout Council directorates.

### **mSCOA**

The Municipal Regulations on a Standard Chart of Accounts (mSCOA) is applicable to all municipalities and municipal entities with effect from 01 July 2017. Ubuntu Municipality is expected to be fully compliant with mSCOA effective 1 July 2022. The mSCOA project of National Treasury and the resources required, human and financial, to undertake it successfully is imposing strains upon the administration. MSCOA is not a simple financial system change, it is a change in the manner in which Council undertakes and reports on its business activities. There are material deficiencies in the EMS system this has been raised with Sebata/Inzalo.

## **Tariff Implications of the Annual Budget**

There are differential tariffs in this budget between residential and non-residential customers.

### **Electricity Tariff**

- ✓ The municipality has embarked on a Cost of Supply Study with regards to electricity tariffs. Ubuntu LM will engage National Energy Regulator of South Africa to increase the tariffs smoothly over the MTREF in order to have a cost reflective tariffs in future. Currently the electricity department is being run at a lost and one of the consequences is that we are unable to pay for bulk purchases from Eskom. This debt is increasing annually and this council cannot create a burden for the next generation. The council is also considering other methods like renewable energy. Kindly see the SSEG by law attached.

### 1.4 Annual Budget Tables

Choose name from list - 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
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		65 082	70 568	89 490	71 244	68 621	68 621	78 160	82 850	87 901
Executive and council		1 000	568	(524)	2	2	2	2	2	2
Finance and administration		64 082	70 000	90 014	71 243	68 619	68 619	78 158	82 849	87 899
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		687	695	948	1 534	1 566	1 566	0	0	0
Community and social services		687	695	943	1 521	1 548	1 548	0	0	0
Sport and recreation		0	-	6	12	19	19	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 096	19 097	8 194	38 033	38 062	38 062	37 674	37 675	37 676
Planning and development		14	8 864	7 608	89	85	85	84	84	84
Road transport		12 082	10 233	585	37 945	37 976	37 976	37 590	37 591	37 593
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 495	41 647	40 926	57 823	66 626	66 626	72 990	77 602	80 423
Energy sources		17 355	18 687	21 679	29 201	28 248	28 248	29 350	32 042	33 608
Water management		9 816	15 755	13 107	15 835	25 376	25 376	26 743	27 819	28 659
Waste water management		1 462	3 544	3 171	8 230	8 825	8 825	12 670	13 304	13 496
Waste management		1 861	3 660	2 968	4 557	4 176	4 176	4 226	4 438	4 660
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	108 360	132 007	139 558	168 634	174 874	174 874	188 823	198 128	206 001
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		52 768	60 799	49 603	53 476	57 339	57 339	57 040	54 645	54 644
Executive and council		5 719	14 736	5 996	5 409	5 459	5 459	5 737	6 059	6 059
Finance and administration		47 049	46 063	43 607	48 067	51 880	51 880	51 303	48 586	48 584
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 792	3 205	2 351	10 006	10 006	10 006	10 590	10 660	10 660
Community and social services		1 724	1 703	1 698	7 890	7 890	7 890	8 364	8 438	8 438
Sport and recreation		67	1 502	654	2 104	2 104	2 104	2 209	2 209	2 209
Public safety		-	-	-	13	13	13	18	13	13
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30 354	14 277	31 963	25 731	26 060	26 060	30 177	28 680	28 698
Planning and development		24 647	9 638	22 332	6 787	7 056	7 056	8 547	7 271	7 309
Road transport		5 707	4 639	9 631	18 943	19 003	19 003	21 630	21 409	21 390
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		50 032	69 296	60 265	58 171	59 471	59 471	69 926	60 187	60 263
Energy sources		36 038	21 114	33 237	30 337	31 040	31 040	37 723	30 802	30 812
Water management		2 607	19 134	11 083	5 845	6 240	6 240	6 998	6 096	6 126
Waste water management		5 404	18 272	4 735	12 762	12 631	12 631	13 575	13 467	13 497
Waste management		5 984	10 776	11 210	9 226	9 560	9 560	11 629	9 824	9 830
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	134 945	147 578	144 183	147 384	152 876	152 876	167 733	154 173	154 266
<b>Surplus/(Deficit) for the year</b>		(26 585)	(15 571)	(4 625)	21 250	21 998	21 998	21 091	43 955	51 734

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

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
<b>Revenue by Vote</b>	1									
Vote 1 - Office of the Municipal Manager		1 000	567	(640)	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		63 907	48 737	67 841	70 828	67 534	67 534	77 933	82 622	87 672
Vote 3 - Corporate & Community Services		14 819	10 963	1 566	39 634	39 658	39 658	37 680	37 682	37 684
Vote 4 - Infrastructure & Planning		28 633	71 722	70 791	58 173	67 682	67 682	73 211	77 824	80 645
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	(18)	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	108 360	131 989	139 540	168 634	174 874	174 874	188 823	198 128	206 001
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Office of the Municipal Manager		5 859	13 077	4 597	3 106	3 162	3 162	3 274	3 385	3 385
Vote 2 - Financial Services Directorate		40 395	32 912	22 938	41 897	45 679	45 679	43 706	42 072	42 040
Vote 3 - Corporate & Community Services		44 643	14 117	18 375	21 940	22 370	22 370	23 740	23 567	23 548
Vote 4 - Infrastructure & Planning		44 048	82 049	82 581	77 211	78 434	78 434	93 815	81 547	81 691
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	4 071	4 687	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	3 231	3 231	3 231	3 198	3 603	3 603
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	134 945	146 226	133 177	147 384	152 876	152 876	167 733	154 173	154 266
<b>Surplus/(Deficit) for the year</b>	2	(26 585)	(14 237)	6 363	21 250	21 998	21 998	21 091	43 955	51 734

Choose name from list - 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
<b>Revenue By Source</b>											
Property rates	2	9 260	21 211	22 140	24 518	20 674	20 674	20 674	15 566	16 344	17 162
Service charges - electricity revenue	2	13 320	13 657	16 126	19 234	18 282	18 282	18 612	19 350	20 317	21 333
Service charges - water revenue	2	9 517	10 571	5 501	5 561	15 102	15 102	16 034	16 008	16 809	17 649
Service charges - sanitation revenue	2	1 462	3 506	3 091	4 230	4 825	4 825	4 825	3 670	3 854	4 046
Service charges - refuse revenue	2	1 361	3 690	3 047	4 556	4 175	4 175	5 925	4 226	4 438	4 660
Rental of facilities and equipment		140	299	407	293	1 003	1 003	1 003	203	203	203
Interest earned - external investments		436	450	360	409	296	296	296	314	330	346
Interest earned - outstanding debtors		9 053	8 463	11 153	3 776	11 628	11 628	11 628	12 326	12 942	13 589
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		11 533	9 836	1	37 531	37 529	37 529	37 529	37 528	37 528	37 528
Licences and permits		533	379	581	-	-	-	-	-	-	-
Agency services		-	-	-	393	429	429	429	42	42	42
Transfers and subsidies		41 247	40 597	49 734	43 041	35 741	35 741	35 741	49 140	52 415	55 979
Other revenue	2	396	221	(400)	817	916	916	916	714	720	727
Gains		992	1 259	1 149	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>99 249</b>	<b>114 139</b>	<b>112 890</b>	<b>144 360</b>	<b>150 600</b>	<b>150 600</b>	<b>153 612</b>	<b>159 088</b>	<b>165 943</b>	<b>173 265</b>
<b>Expenditure By Type</b>											
Employee related costs	2	34 252	37 178	37 442	44 447	44 447	44 447	44 447	47 175	49 755	49 755
Remuneration of councillors		2 766	2 998	2 842	3 002	3 002	3 002	3 002	3 182	3 373	3 373
Debt impairment	3	20 030	26 133	18 440	26 133	26 133	26 133	26 133	26 133	26 133	26 133
Depreciation & asset impairment	2	31 509	24 957	29 576	24 870	24 870	24 870	24 870	27 122	27 122	27 122
Finance charges		7 544	10 473	4 910	4 000	2 820	2 820	2 820	2 840	4 000	4 000
Bulk purchases - electricity	2	17 157	18 721	19 822	20 269	22 874	22 874	22 874	25 850	20 269	20 269
Inventory consumed	8	186	301	458	1 732	1 732	1 732	1 732	1 738	1 744	1 744
Contracted services		5 929	6 801	4 457	8 740	9 612	9 612	9 612	19 353	8 774	8 848
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	15 572	20 015	26 237	14 192	17 386	17 386	17 386	14 340	13 002	13 021
Losses		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>134 945</b>	<b>147 578</b>	<b>144 183</b>	<b>147 384</b>	<b>152 876</b>	<b>152 876</b>	<b>152 876</b>	<b>167 733</b>	<b>154 173</b>	<b>154 266</b>
<b>Surplus/(Deficit)</b>		<b>(35 695)</b>	<b>(33 439)</b>	<b>(31 293)</b>	<b>(3 024)</b>	<b>(2 276)</b>	<b>(2 276)</b>	<b>736</b>	<b>(8 644)</b>	<b>11 770</b>	<b>18 999</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 110	17 868	19 348	24 274	24 274	24 274	24 274	29 735	32 185	32 735
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)		-	-	7 320	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(26 586)</b>	<b>(15 571)</b>	<b>(4 625)</b>	<b>21 250</b>	<b>21 998</b>	<b>21 998</b>	<b>25 010</b>	<b>21 091</b>	<b>43 955</b>	<b>51 734</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(26 586)</b>	<b>(15 571)</b>	<b>(4 625)</b>	<b>21 250</b>	<b>21 998</b>	<b>21 998</b>	<b>25 010</b>	<b>21 091</b>	<b>43 955</b>	<b>51 734</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(26 586)</b>	<b>(15 571)</b>	<b>(4 625)</b>	<b>21 250</b>	<b>21 998</b>	<b>21 998</b>	<b>25 010</b>	<b>21 091</b>	<b>43 955</b>	<b>51 734</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(26 586)</b>	<b>(15 571)</b>	<b>(4 625)</b>	<b>21 250</b>	<b>21 998</b>	<b>21 998</b>	<b>25 010</b>	<b>21 091</b>	<b>43 955</b>	<b>51 734</b>



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
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>											
Vote 1 - Office of the Municipal Manager	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		8 406	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	8 406	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
<b>Single-year expenditure to be appropriated</b>											
Vote 1 - Office of the Municipal Manager	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	-	-	-	-	-	-	-	-	0
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	0
Total Capital Expenditure - Vote		8 406	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>											
Executive and council		8 043	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		8 043	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>											
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>											
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
Energy sources		-	-	-	10 000	10 000	10 000	10 000	9 000	11 725	11 961
Water management		-	-	-	14 274	14 274	14 274	14 274	19 735	14 274	20 185
Waste water management		-	-	-	-	-	-	-	-	-	0
Waste management		-	-	-	-	-	-	-	-	-	-
Other		363	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	8 043	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
<b>Funded by:</b>											
National Government		8 043	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
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	4	8 043	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		363	-	-	-	-	-	-	-	-	0
Total Capital Funding	7	8 406	-	-	24 274	24 274	24 274	24 274	28 735	25 999	32 146

Choose name from list - Table A6 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
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		1 860	308	325	11 346	(6 575)	(6 575)	(6 575)	3 024	12 468	12 468
Call investment deposits	1	-	4 436	12 257	-	-	-	-	-	0	0
Consumer debtors	1	9 268	22 208	19 712	10 838	10 838	10 838	10 838	10 838	25 799	25 799
Other debtors		13 917	18 454	19 124	6 838	6 838	6 838	6 838	6 838	6 838	6 838
Current portion of long-term receivables		698	938	900	-	-	-	-	-	-	-
Inventory	2	112	81	41	81	81	81	81	81	81	81
<b>Total current assets</b>		<b>25 855</b>	<b>46 426</b>	<b>52 360</b>	<b>29 103</b>	<b>11 182</b>	<b>11 182</b>	<b>11 182</b>	<b>20 781</b>	<b>45 186</b>	<b>45 186</b>
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	(0)	(0)
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		29 638	47 391	65 021	47 391	47 391	47 391	47 391	47 391	47 391	47 391
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	586 395	537 655	535 568	537 792	537 792	537 792	537 792	561 100	558 364	564 511
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		27	22	24	51	51	51	51	53	53	53
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>616 060</b>	<b>585 067</b>	<b>600 613</b>	<b>585 233</b>	<b>585 233</b>	<b>585 233</b>	<b>585 233</b>	<b>608 544</b>	<b>605 808</b>	<b>611 955</b>
<b>TOTAL ASSETS</b>		<b>641 915</b>	<b>631 494</b>	<b>652 973</b>	<b>614 336</b>	<b>596 415</b>	<b>596 415</b>	<b>596 415</b>	<b>629 326</b>	<b>650 994</b>	<b>657 141</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	(617)	231	107	231	231	231	231	231	231	231
Consumer deposits		192	199	206	200	200	200	200	200	200	200
Trade and other payables	4	78 278	110 653	112 047	72 563	72 563	72 563	72 563	76 837	81 923	81 923
Provisions		3 870	4 450	4 493	433	433	433	433	433	433	433
<b>Total current liabilities</b>		<b>81 723</b>	<b>115 533</b>	<b>116 854</b>	<b>73 426</b>	<b>73 426</b>	<b>73 426</b>	<b>73 426</b>	<b>77 700</b>	<b>82 786</b>	<b>82 786</b>
<b>Non current liabilities</b>											
Borrowing		9 114	-	-	107	107	107	107	107	107	107
Provisions		10 814	17 152	21 332	17 452	17 452	17 452	17 452	17 452	17 452	17 452
<b>Total non current liabilities</b>		<b>19 928</b>	<b>17 152</b>	<b>21 332</b>	<b>17 558</b>	<b>17 558</b>	<b>17 558</b>	<b>17 558</b>	<b>17 558</b>	<b>17 558</b>	<b>17 558</b>
<b>TOTAL LIABILITIES</b>		<b>101 650</b>	<b>132 684</b>	<b>138 185</b>	<b>90 984</b>	<b>90 984</b>	<b>90 984</b>	<b>90 984</b>	<b>95 258</b>	<b>100 344</b>	<b>100 344</b>
<b>NET ASSETS</b>	5	<b>540 264</b>	<b>498 809</b>	<b>514 788</b>	<b>523 352</b>	<b>505 431</b>	<b>505 431</b>	<b>505 431</b>	<b>534 067</b>	<b>550 650</b>	<b>556 797</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		541 358	499 646	515 906	523 162	505 431	505 431	505 431	534 067	550 650	556 797
Reserves	4	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>541 358</b>	<b>499 646</b>	<b>515 906</b>	<b>523 162</b>	<b>505 431</b>	<b>505 431</b>	<b>505 431</b>	<b>534 067</b>	<b>550 650</b>	<b>556 797</b>

Choose name from list - 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		5 867	-	-	15 594	15 594	15 594	15 594	10 896	11 441	12 013
Service charges		16 257	-	-	26 856	26 856	26 856	26 856	31 424	32 995	31 852
Other revenue		-	-	-	12 699	12 699	12 699	12 699	13 036	13 394	13 394
Transfers and Subsidies - Operational	1	40 137	-	-	43 041	35 741	35 741	35 741	50 090	53 220	56 632
Transfers and Subsidies - Capital	1	9 110	-	-	24 274	24 274	24 274	24 274	59 470	59 645	62 427
Interest		9 489	-	-	2 520	2 520	2 520	2 520	2 656	2 800	2 800
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(68 195)	-	(71)	(87 252)	(99 053)	(99 053)	(99 053)	(92 487)	(97 480)	(97 480)
Finance charges		(6 751)	-	-	(4 000)	(2 820)	(2 820)	(2 820)	(4 240)	(4 494)	(4 494)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>5 914</b>	<b>-</b>	<b>(71)</b>	<b>33 731</b>	<b>15 811</b>	<b>15 811</b>	<b>15 811</b>	<b>70 845</b>	<b>71 521</b>	<b>77 144</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(8 412)	-	-	(24 274)	(24 274)	(24 274)	(24 274)	(29 735)	(27 460)	(29 692)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(8 412)</b>	<b>-</b>	<b>-</b>	<b>(24 274)</b>	<b>(24 274)</b>	<b>(24 274)</b>	<b>(24 274)</b>	<b>(29 735)</b>	<b>(27 460)</b>	<b>(29 692)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(816)	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(816)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 315)</b>	<b>-</b>	<b>(71)</b>	<b>9 457</b>	<b>(8 463)</b>	<b>(8 463)</b>	<b>(8 463)</b>	<b>41 110</b>	<b>44 061</b>	<b>47 452</b>
Cash/cash equivalents at the year begin:	2	5 175	4 744	12 583	1 888	1 888	1 888	1 888	6 575	47 685	91 746
Cash/cash equivalents at the year end:	2	1 860	4 744	12 512	11 346	(6 575)	(6 575)	(6 575)	47 685	91 746	139 197

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTRF is populated directly from SA30.

Total receipts	80 860	-	-	124 983	117 683	117 683	117 683	167 572	173 495	179 118
Total payments	(83 358)	-	(71)	(115 526)	(126 147)	(126 147)	(126 147)	(126 462)	(129 435)	(131 667)
	(2 499)	-	(71)	9 457	(8 463)	(8 463)	(8 463)	41 110	44 061	47 452
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(816)	-	-	-	-	-	-	-	-	-
	(3 315)	-	(71)	9 457	(8 463)	(8 463)	(8 463)	41 110	44 061	47 452

Choose name from list - 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
<b>Cash and Investments available</b>											
Cash/cash equivalents at the year end	1	1 860	4 744	12 512	11 346	(6 575)	(6 575)	(6 575)	47 685	91 746	139 197
Other current investments > 90 days		(0)	-	71	0	(0)	(0)	(0)	(44 661)	(79 278)	(126 730)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>1 860</b>	<b>4 744</b>	<b>12 583</b>	<b>11 346</b>	<b>(6 575)</b>	<b>(6 575)</b>	<b>(6 575)</b>	<b>3 024</b>	<b>12 468</b>	<b>12 468</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		3 002	2 930	8 894	-	0	0	0	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	66 209	107 723	103 154	62 903	64 054	64 054	64 272	67 912	65 250	65 943
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>69 211</b>	<b>110 653</b>	<b>112 047</b>	<b>62 903</b>	<b>64 054</b>	<b>64 054</b>	<b>64 272</b>	<b>67 912</b>	<b>65 250</b>	<b>65 943</b>
<b>Surplus(shortfall)</b>		<b>(67 351)</b>	<b>(105 909)</b>	<b>(99 465)</b>	<b>(51 557)</b>	<b>(70 629)</b>	<b>(70 629)</b>	<b>(70 847)</b>	<b>(64 887)</b>	<b>(52 782)</b>	<b>(53 475)</b>

Choose name from list - 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										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	8 406	--	--	14 000	14 000	14 000	18 000	15 725	21 411
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		8 043	--	--	10 000	10 000	10 000	9 000	11 725	11 961
<i>Water Supply Infrastructure</i>		--	--	--	4 000	4 000	4 000	9 000	4 000	9 450
<i>Sanitation Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--
<b>Infrastructure</b>		8 043	--	--	14 000	14 000	14 000	18 000	15 725	21 411
Community Facilities		--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--
<b>Community Assets</b>		--	--	--	--	--	--	--	--	--
<b>Heritage Assets</b>		--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
<b>Other Assets</b>		--	--	--	--	--	--	--	--	--
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		363	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	0
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
<b>Total Renewal of Existing Assets</b>	2	--	--	--	10 274	10 274	10 274	10 735	10 274	10 735
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Water Supply Infrastructure</i>		--	--	--	10 274	10 274	10 274	10 735	10 274	10 735
<i>Sanitation Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--
<b>Infrastructure</b>		--	--	--	10 274	10 274	10 274	10 735	10 274	10 735
Community Facilities		--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure</b>	4	8 406	--	--	24 274	24 274	24 274	28 735	25 999	32 146
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		8 043	--	--	10 000	10 000	10 000	9 000	11 725	11 961
<i>Water Supply Infrastructure</i>		--	--	--	14 274	14 274	14 274	19 735	14 274	20 185
<i>Sanitation Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--
<b>Infrastructure</b>		8 043	--	--	24 274	24 274	24 274	28 735	25 999	32 146
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		363	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	0
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		8 406	--	--	24 274	24 274	24 274	28 735	25 999	32 146

Choose name from list - 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
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	616 060	585 067	600 613	585 233	585 233	585 233	608 544	605 808	611 955
<i>Roads Infrastructure</i>		-	-	-	78 126	78 126	78 126	84 376	84 376	84 376
<i>Storm water Infrastructure</i>		-	-	-	11 017	11 017	11 017	11 899	11 899	11 899
<i>Electrical Infrastructure</i>		421 962	382 248	383 012	24 932	24 932	24 932	24 846	27 571	27 808
<i>Water Supply Infrastructure</i>		13 458	115 163	115 138	75 639	75 639	75 639	76 537	71 076	76 987
<i>Sanitation Infrastructure</i>		(649)	(651)	(874)	156 318	156 318	156 318	156 318	156 318	156 318
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		434 771	496 760	497 276	346 032	346 032	346 032	353 976	351 240	357 388
<b>Community Assets</b>		134 973	26 153	23 341	145 771	145 771	145 771	157 433	157 433	157 433
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		29 638	47 391	65 021	47 391	47 391	47 391	47 391	47 391	47 391
<b>Other Assets</b>		(42 837)	(42 679)	(43 806)	29 218	29 218	29 218	31 555	31 555	31 555
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		27	22	24	51	51	51	53	53	53
<b>Computer Equipment</b>		-	-	-	456	456	456	493	493	493
<b>Furniture and Office Equipment</b>		2 047	2 090	3 490	276	276	276	322	322	322
<b>Machinery and Equipment</b>		-	-	-	311	311	311	336	336	336
<b>Transport Assets</b>		1 108	1 294	1 294	1 192	1 192	1 192	1 288	1 288	1 288
<b>Land</b>		56 332	54 037	53 974	14 535	14 535	14 535	15 698	15 698	15 698
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	616 060	585 067	600 613	585 233	585 233	585 233	608 544	605 808	611 955
<b>EXPENDITURE OTHER ITEMS</b>	7	31 509	24 706	28 421	29 129	26 699	26 699	39 213	31 381	31 489
<b>Depreciation</b>	3	31 509	24 706	28 421	24 706	24 706	24 706	26 958	26 958	26 958
<b>Repairs and Maintenance by Asset Class</b>		-	-	-	4 423	1 993	1 993	12 255	4 423	4 531
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	2 500	500	500	4 000	2 500	2 500
<i>Water Supply Infrastructure</i>		-	-	-	500	700	700	1 000	500	530
<i>Sanitation Infrastructure</i>		-	-	-	500	150	150	750	500	530
<i>Solid Waste Infrastructure</i>		-	-	-	100	100	100	2 000	100	106
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	3 600	1 450	1 450	7 750	3 600	3 666
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	780	440	440	4 450	780	822
<b>Operational Buildings</b>		-	-	-	-	-	-	-	-	-
<b>Housing</b>		-	-	-	780	440	440	4 450	780	822
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	43	103	103	55	43	43
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		31 509	24 706	28 421	29 129	26 699	26 699	39 213	31 381	31 489
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	42.3%	42.3%	42.3%	37.4%	39.5%	33.4%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	41.6%	41.6%	41.6%	39.8%	38.1%	39.8%
<i>R&amp;M as a % of PPE</i>		0.0%	0.0%	0.0%	0.8%	0.4%	0.4%	2.2%	0.8%	0.8%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		0.0%	0.0%	0.0%	3.0%	2.0%	2.0%	4.0%	2.0%	2.0%

Choose name from list - 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
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		382	963	1 102	201	932	932	988	1 037	1 089
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		430	364	388	142	330	330	350	367	386
Refuse (removed once a week for indigent households)		2 386	(3 690)	2 016	393	1 750	1 750	1 855	1 948	2 045
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		3 198	(2 362)	3 506	736	3 012	3 012	3 192	3 352	3 520
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		961	-	-	1 454	1 454	1 454	7 889	8 283	8 697
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		2 310	1 579	1 657	308	308	308	1 770	1 859	1 952
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	6	3 272	1 579	1 657	1 761	1 761	1 761	9 659	10 142	10 649

## Part 2 Supporting Documentation

### 2.1 Overview of annual budget process

- a. The budget process started in August 2021 when the budget plan was approved. There were challenges specifically to community engagements but it was mitigated through a community engagement meeting process. The draft budget was adopted and available for public comments since 1 April 2022.
- b. The purpose of these policies is in the main to stimulate economic growth and to deal with the huge losses and inefficiencies within the electricity department. These policies forms part of this budget.

### 2.2 Overview of alignment of annual budget with Integrated Development Plan

- a) There are no material changes to the IDP for the MTREF.
- b) The budget is in perfect alignment with the IDP, please see tables below:

Class	Revenue		
Row Labels	Sum of CostEstimateY1	Sum of CurrentYearP1Amt	Sum of CurrentYearP2Amt
<b>KPA 1: Basic Service Delivery and Infrastructure Delivery</b>	<b>12 192 348.00</b>	<b>12 801 966.00</b>	<b>12 969 564.00</b>
Electricity Infrastructure Construction & Maintenance.	349 680.00	367 164.00	385 522.00
Sanitation Infrastructure Construction & Maintenance.	9 000 000.00	9 450 000.00	9 450 000.00
Solid Waste Management Infrastructure Construction & Maintenance.	1 854 912.00	1 947 658.00	2 045 041.00
Water Services Infrastructure Construction & Maintenance.	987 756.00	1 037 144.00	1 089 001.00
<b>KPA 3: Municipal Financial Management &amp; Viability</b>	<b>202 334 191.00</b>	<b>212 314 123.00</b>	<b>221 368 799.00</b>
Budget Management Excellence.	-	-	-
Financial Reporting Excellence.	-	-	-
Municipal Revenue Management Excellence (Income & Expenditure)	202 334 191.00	212 314 123.00	221 368 799.00
<b>Grand Total</b>	<b>214 526 539.00</b>	<b>225 116 089.00</b>	<b>234 338 363.00</b>

Class	Expenditure		
Row Labels	Sum of CostEstimateY1	Sum of CurrentYearP1Amt	Sum of CurrentYearP2Amt
<b>KPA 1: Basic Service Delivery and Infrastructure Delivery</b>	<b>34 371 286.00</b>	<b>27 073 809.00</b>	<b>27 133 809.00</b>
Electricity Infrastructure Construction & Maintenance.	27 330 329.00	21 577 319.00	21 577 319.00
Sanitation Infrastructure Construction & Maintenance.	950 000.00	587 845.00	617 845.00
Solid Waste Management Infrastructure Construction & Maintenance.	300 000.00	94 182.00	94 182.00
Water Services Infrastructure Construction & Maintenance.	5 790 957.00	4 814 463.00	4 844 463.00
<b>KPA 3: Municipal Financial Management &amp; Viability</b>	<b>131 115 866.00</b>	<b>124 729 100.00</b>	<b>124 752 336.00</b>
AFS Compilation & Assets Management Excellence.	19 060 548.00	19 060 548.00	19 060 548.00
Budget Management Excellence.	-	-	1.00
Conditional Grants Reporting Excellence.	709 988.00	752 587.00	752 587.00
Financial Governance Excellence.	1 165 000.00	982 596.00	982 596.00
Financial Reporting Excellence.	5 990 017.00	6 349 417.00	6 349 417.00
Municipal Revenue Management Excellence (Income & Expenditure)	104 016 813.00	97 239 898.00	97 263 133.00
Supply Chain Management Excellence.	173 500.00	344 054.00	344 054.00
<b>KPA 4: Municipal Transformation &amp; Institutional Development</b>	<b>2 082 267.00</b>	<b>2 206 603.00</b>	<b>2 216 603.00</b>
Recruitment & Selection Excellence.	1 036 134.00	1 098 302.00	1 098 302.00
Staff/Public Interface Excellence (Conduct, Anti-corruption, Batho Pele)	1 036 133.00	1 098 301.00	1 098 301.00
Skills Development Excellence	10 000.00	10 000.00	20 000.00
<b>KPA 5: Good Governance and Public Participation</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>
Community Participation Excellence (Ward Committees, Rapid Response Tea)	-	2.00	2.00
<b>Grand Total</b>	<b>167 569 419.00</b>	<b>154 009 514.00</b>	<b>154 102 750.00</b>

CapitalOperation	1		
Class	(All)		
Row Labels	Sum of CostEstimateY1	Sum of CurrentYearP1Amt	Sum of CurrentYearP2Amt
<b>KPA 1: Basic Service Delivery and Infrastructure Delivery</b>	<b>28 735 000.00</b>	<b>25 999 000.00</b>	<b>32 146 251.00</b>
Electricity Infrastructure Construction & Maintenance.	9 000 000.00	11 725 000.00	11 961 250.00
Roads Infrastructure Construction & Maintenance.	-	-	-
Sanitation Infrastructure Construction & Maintenance.	-	-	1.00
Water Services Infrastructure Construction & Maintenance.	19 735 000.00	14 274 000.00	20 185 000.00
<b>KPA 3: Municipal Financial Management &amp; Viability</b>	<b>-</b>	<b>-</b>	<b>-</b>
Budget Management Excellence.	-	-	-
Financial Governance Excellence.	-	-	-
Municipal Revenue Management Excellence (Income & Expenditure)	-	-	-
<b>Grand Total</b>	<b>28735000</b>	<b>25999000</b>	<b>32146251</b>

### 2.3 Measurable performance objectives and indicators

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.2%	7.1%	3.4%	2.7%	1.8%	1.8%	1.8%	1.7%	2.6%	2.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.4%	14.2%	7.8%	3.9%	2.5%	2.5%	2.4%	2.6%	3.5%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.3	0.4	0.4	0.4	0.2	0.2	0.2	0.3	0.5	0.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.3	0.4	0.4	0.4	0.2	0.2	0.2	0.3	0.5	0.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.1	0.2	(0.1)	(0.1)	(0.1)	0.0	0.2	0.2
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		63.4%	0.0%	0.0%	73.1%	67.3%	67.3%	64.2%	71.9%	71.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		63.4%	0.0%	0.0%	73.1%	67.3%	67.3%	64.2%	71.9%	71.9%	67.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	24.1%	36.4%	35.2%	12.2%	11.7%	11.7%	11.5%	11.1%	19.7%	18.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		4046.8%	2220.4%	804.5%	639.6%	-1103.6%	-1103.6%	-1103.6%	161.1%	89.3%	58.9%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.5%	32.6%	33.2%	30.8%	29.5%	29.5%	28.9%	29.7%	30.0%	28.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.3%	35.2%	35.7%	32.9%	31.5%	31.5%		31.7%	32.0%	30.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	3.1%	1.3%	1.3%		7.7%	2.7%	2.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	39.3%	31.0%	30.5%	20.0%	18.4%	18.4%	18.0%	18.8%	18.8%	18.0%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	--	--	25.1	40.2	40.2	40.2	44.4	39.3	40.5	41.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	68.1%	78.6%	79.0%	30.3%	27.6%	27.6%	26.4%	29.9%	52.7%	50.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	0.5	1.5	1.2	(0.7)	(0.7)	(0.7)	4.4	9.3	14.1

**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	7 764	9 203	8 216	9 413	9 711	9 711	9 711	10 914	9 850	9 857	
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	
Own capex	363	--	--	--	--	--	--	--	--	0	
Borrowing	--	--	--	--	--	--	--	--	--	--	



- a) The key Financial indicators are as follows:
- a. The municipality does not have any long-term borrowing. However, the current finance charges are also fruitless and wasteful. The majority thereof is the Eskom debt. The payment plans need to address these issues with creditors.
  - b. The municipality does not have long term borrowing therefore the safety of capital is not applicable.
  - c. It is clear that the municipality liquidity ratio is below the norm and pose a material risk to the going concern of the municipality.
  - d. The current debtor's collection rate is still a bit low. More data cleansing and serious credit control is needed. There is a reduction in the creditors ratio to cash and investments is unacceptably high.
  - e. A material part of expenditure as per table A4 is for employee related cost 29%, depreciation and finance charges are 20%. Over the long term the municipality needs to improve the expenditure on Repairs and maintenance.
  - f. The main revenue resources are increasing steadily which will make the municipality less reliant on grants. For the 2022 budget operating grants contribute only 29.87% of operating revenue. This is a material decrease from prior years.
  - g. Electricity losses is 38% and Water to 23% for the 20/21 audited year. Although it was materially reduced it is still excessively high therefore; the municipality embarked a process in reducing the water and electricity losses. Own usage meetings are taking place monthly to measure and evaluate internal usage

## **2.4 Overview of budget-related policies**

The following policies is approved and is available on the municipal website and all municipal offices and libraries:

The following policies are being submitted for Council's consideration and adoption as necessitated by an audit query during the audit process of the 2021/2022 financial year conducted by the Auditor-General in which the office of the Auditor-General raised an audit query on the adequacy as well as lack of approved policies in the organization.

1. Asset Transfer policy
2. Banking and investment policy
3. Budget Implementation Policy
4. Credit control and debt collection policy
5. By-Law Policy
6. Risk management policy
7. Disposal of Land and Other Immovable Policy
8. Indigent Household Policy
9. Fixed Asset Management Policy
10. Fraud and Prevention Policy
11. HR Manual Policy

12. Investment Management Policy
13. Performance Management System Policy
14. Contract Management Policy
15. Subsistence and Travel Policy
16. Supply Chain Management Policy
17. Property Rates and By-laws
18. Unauthorised, Irregular or Fruitless and Wasteful Expenditure Policy
19. Electricity By-Laws
20. Bulk Service Contribution Policy
21. SSEG requirements for Embedded Generation
22. Property Rates Policy
23. SSEG Policy
24. Tuck-shop Policy

## **2.5 Overview of budget assumptions**

- a. With regards to collection rates the following budget assumptions applies
  - a. Property rates 60%
  - b. Electricity 90%
  - c. All other service charges 60%
  - d. Fines and penalties 15%
  - e. All other revenue including grants at 100%
  - f. Increased in Employee related cost for municipal staff is 0% as prescribed by National Treasury MFMA Circular 108. Only notch increases are budgeted for.
  - g. Increased in Senior Managers Salary and Councillors Remuneration is 0%.
  - h. All tariffs increase with 6% except for electricity which is 14.59% the tariffs are attached under section 2.16.
- b. There are no material changes in previous assumptions.

## **2.6 Overview of budget funding**

- a) Funding Summary
  - a. The operational expenditure and capital expenditure are funded by resources as prescribed in section 18 of the MFMA. This can be seen on table A7.
  - b. There is a financial recovery plan to deal with financial, administrative and technical sustainability of the municipality and to ensure dealing with the creditors over the long term as well as with the debtors.
  - c. There are no material reserves.
  - d. The municipality can meet its short current obligations; however, the creditors book and lack of operational capital have an impact on the overall funding of the budget. The financial recovery plan has been adopted to deal with this issue.
  - e. Rates and tariffs will not increase materially due to the current economic climate.
- b) The Budget is unfunded as per section 18 of the MFMA; however, the narrations above must not be ignored.

- c) All property valuation rates and charges are under section 2.16 below.
- d) Debtors collection is calculated at 60%
- e) The material decrease in water losses and electricity losses will deal with reducing the internal inefficiencies. There is also a plan in place to reduce the reliance on consultants.
- f) There are no investments.
- g) There are no planned proceeds on the sale of assets at this stage. However, after an assessment is done this might change.
- h) The municipality is projecting to generate R300 thousand from the lease of assets and equipment. This might improve with new lease agreements.
- i) There are no prior year's cash backed reserves.
- j) A new revenue source will be introduced with the SSEG policy.
- k) The municipality is not planning to make use of a bank overdraft.
- l) There are no new or proposed borrowing.
- m) The budget allocations are as follows:

GRANTS	2022/2023	2023/2024	2024/2025	PURPOSE
	R'000	R'000	R'000	
Local Government Finance Management Grant	2 900	2 900	2 900	IMPROVE FINANCIAL SYSTEM, IMPROVE INTERNAL CONTROLS AND APPOINTMENTS OF INTERNS
Expanded Public Works Programme for Municipalities	950	-	-	JOB CREATION
Library Improvement Grant	-	-	-	LIBRARY FUNCTION
Equitable Share	46 240	49 370	520 782	FINANCING OF ADMINISTRATION
<b>TOTAL GRANTS</b>	<b>R 50 090</b>	<b>R 52 270</b>	<b>R 523 682</b>	

Name of Grant	2022/2023	2023/2024	2024/2025
	R'000	R'000	R'000
Municipal Infrastructure Grant	10,735	11,010	11,303
Water Services Infrastructure Grant	9,000	9,450	9,875
Integrated National Electrification Programme (Municipal Grant)	5,500	7,000	7,314
<b>TOTAL CAPITAL GRANTS</b>	<b>25 235</b>	<b>27,460</b>	<b>28,492</b>

**2.7 Expenditure on allocations and grant programmes**

a.

**2.8 Allocations or grants made by the municipality**

a) The municipality does not make any grants or allocations to any entity.

**2.9 Councilors and board member allowances and employee benefits.**

a) The municipality intends to increase councilors allowance by 0% as advised in MFMA Circular 108.

Choose name from list - 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
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		1 702	1 991	1 867	2 007	2 007	2 007	2 128	2 255	2 255
Pension and UIF Contributions		113	-	-	-	-	-	-	-	-
Medical Aid Contributions		31	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		591	696	679	684	684	684	725	769	769
Cellphone Allowance		306	311	296	311	311	311	329	349	349
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>2 766</b>	<b>2 998</b>	<b>2 842</b>	<b>3 002</b>	<b>3 002</b>	<b>3 002</b>	<b>3 182</b>	<b>3 373</b>	<b>3 373</b>
<b>% increase</b>	4		8.4%	(5.2%)	5.6%	-	-	6.0%	6.0%	-
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		-	-	30	4 123	4 123	4 123	4 370	4 633	4 633
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>-</b>	<b>-</b>	<b>30</b>	<b>4 123</b>	<b>4 123</b>	<b>4 123</b>	<b>4 370</b>	<b>4 633</b>	<b>4 633</b>
<b>% increase</b>	4		-	-	13 643.3%	-	-	6.0%	6.0%	-
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		25 661	26 089	27 762	29 316	29 316	29 316	31 142	32 799	32 799
Pension and UIF Contributions		4 342	4 904	4 852	5 398	5 398	5 398	5 719	6 041	6 041
Medical Aid Contributions		222	273	330	569	569	569	603	640	640
Overtime		1 314	1 638	1 256	-	-	-	-	-	-
Performance Bonus		1 351	2 865	1 971	2 048	2 048	2 048	2 170	2 293	2 293
Motor Vehicle Allowance	3	197	293	354	-	-	-	-	-	-
Cellphone Allowance	3	6	9	10	4	4	4	4	4	4
Housing Allowances	3	363	394	415	330	330	330	350	369	369
Other benefits and allowances	3	19	20	19	2 659	2 659	2 659	2 817	2 977	2 977
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		151	237	146	-	-	-	-	-	-
Post-retirement benefit obligations	6	625	456	296	-	-	-	0	0	0
<b>Sub Total - Other Municipal Staff</b>		<b>34 252</b>	<b>37 178</b>	<b>37 412</b>	<b>40 324</b>	<b>40 324</b>	<b>40 324</b>	<b>42 804</b>	<b>45 123</b>	<b>45 123</b>
<b>% increase</b>	4		8.5%	0.6%	7.8%	-	-	6.2%	5.4%	-
<b>Total Parent Municipality</b>		<b>37 018</b>	<b>40 176</b>	<b>40 284</b>	<b>47 449</b>	<b>47 449</b>	<b>47 449</b>	<b>50 357</b>	<b>53 129</b>	<b>53 129</b>
			8.5%	0.3%	17.8%	-	-	6.1%	5.5%	-

### 2.10 Monthly targets for revenue, expenditure and cash flow

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue By Source</b>																
Property rates		1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	15 566	16 344	17 162
Service charges - electricity revenue		1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	19 350	20 317	21 333
Service charges - water revenue		1 334	1 334	1 334	1 334	1 334	1 334	1 334	1 334	1 334	1 334	1 334	1 334	16 008	16 809	17 649
Service charges - sanitation revenue		306	306	306	306	306	306	306	306	306	306	306	306	3 670	3 854	4 046
Service charges - refuse revenue		352	352	352	352	352	352	352	352	352	352	352	352	4 226	4 438	4 660
Rental of facilities and equipment		17	17	17	17	17	17	17	17	17	17	17	17	203	203	203
Interest earned - external investments		26	26	26	26	26	26	26	26	26	26	26	26	314	330	346
Interest earned - outstanding debtors		1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 326	12 942	13 589
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	37 528	37 528	37 528
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	42	42	42
Agency services		3	3	3	3	3	3	3	3	3	3	3	3	42	42	42
Transfers and subsidies		4 095	4 095	4 095	4 095	4 095	4 095	4 095	4 095	4 095	4 095	4 095	4 095	49 140	52 415	55 979
Other revenue		60	60	60	60	60	60	60	60	60	60	60	60	714	720	727
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and con</b>		<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>13 257</b>	<b>159 088</b>	<b>165 943</b>	<b>173 265</b>
<b>Expenditure By Type</b>																
Employee related costs		3 932	3 931	3 931	3 931	3 931	3 931	3 931	3 931	3 931	3 931	3 931	3 931	47 175	49 755	49 755
Remuneration of councillors		265	265	265	265	265	265	265	265	265	265	265	265	3 182	3 373	3 373
Debt impairment		2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	26 133	26 133	26 133
Depreciation & asset impairment		2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	27 122	27 122	27 122
Finance charges		237	237	237	237	237	237	237	237	237	237	237	237	2 840	4 000	4 000
Bulk purchases - electricity		2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	25 850	20 269	20 269
Inventory consumed		145	145	145	145	145	145	145	145	145	145	145	145	1 738	1 744	1 744
Contracted services		1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	19 353	8 774	8 848
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	14 340	13 002	13 021
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>13 979</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>13 978</b>	<b>167 733</b>	<b>154 173</b>	<b>154 266</b>
<b>Surplus/(Deficit)</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(721)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(8 644)	11 770	18 999
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	29 735	32 185	32 735
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1 757</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>21 091</b>	<b>43 955</b>	<b>51 734</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>1 757</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>1 758</b>	<b>21 091</b>	<b>43 955</b>	<b>51 734</b>



Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
<b>Multi-year expenditure to be appropriated</b>	1																
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	28 735	25 999	32 146	
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	28 735	25 999	32 146	
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Vote 4 - Infrastructure & Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Capital single-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Capital Expenditure</b>	2	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	28 735	25 999	32 146	



Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Cash Receipts By Source</b>													1		
Property rates	908	908	908	908	908	908	908	908	908	908	908	908	10 896	11 441	12 013
Service charges - electricity revenue	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	15 480	16 254	17 066
Service charges - water revenue	934	934	934	934	934	934	934	934	934	934	934	934	11 206	11 766	12 354
Service charges - sanitation revenue	184	184	184	184	184	184	184	184	184	184	184	184	2 202	2 312	2 428
Service charges - refuse revenue	211	211	211	211	211	211	211	211	211	211	211	211	2 536	2 663	3
Rental of facilities and equipment	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Interest earned - external investments	200	200	200	200	200	200	200	200	200	200	200	200	2 402	2 546	2 546
Interest earned - outstanding debtors	21	21	21	21	21	21	21	21	21	21	21	21	255	255	255
Dividends received	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits	497	497	497	497	497	497	497	497	497	497	497	497	5 967	6 325	6 325
Licences and permits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Agency services	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and Subsidies - Operational	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	50 000	53 220	56 632
Other revenue	589	589	589	589	589	589	589	589	589	589	589	589	7 069	7 069	7 069
<b>Cash Receipts by Source</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>9 009</b>	<b>108 102</b>	<b>113 850</b>	<b>116 691</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	59 470	59 645	62 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Proceeds on Disposal of Fixed and Intangible Assets	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Short term loans	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/financing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Increase (decrease) in consumer deposits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current receivables	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current investments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total Cash Receipts by Source</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>13 964</b>	<b>167 572</b>	<b>173 495</b>	<b>179 118</b>
<b>Cash Payments by Type</b>															
Employee related costs	3 852	3 852	3 852	3 852	3 852	3 852	3 852	3 852	3 852	3 852	3 852	3 852	46 228	49 002	49 002
Remuneration of councillors	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Finance charges	353	353	353	353	353	353	353	353	353	353	353	353	4 240	4 494	4 494
Bulk purchases - electricity	1 790	1 790	1 790	1 790	1 790	1 790	1 790	1 790	1 790	1 790	1 790	1 790	21 485	22 774	22 774
Acquisitions - water & other inventory	153	153	153	153	153	153	153	153	153	153	153	153	1 835	1 946	1 946
Contracted services	0	--	--	--	--	--	--	--	--	--	--	--	0	0	0
Transfers and grants - other municipalities	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and grants - other	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other expenditure	1 912	1 912	1 912	1 912	1 912	1 912	1 912	1 912	1 912	1 912	1 912	1 912	22 938	23 758	23 758
<b>Cash Payments by Type</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>8 061</b>	<b>96 727</b>	<b>101 976</b>	<b>101 976</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	2 478	29 735	27 460	29 692
Repayment of borrowing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other Cash Flows/Payments	0	--	--	--	--	--	--	--	--	--	--	--	0	0	0
<b>Total Cash Payments by Type</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>10 539</b>	<b>126 462</b>	<b>129 436</b>	<b>131 667</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>41 110</b>	<b>44 061</b>	<b>47 452</b>
Cash/cash equivalents at the monthly year begin	6 575	10 001	13 427	16 853	20 279	23 704	27 130	30 556	33 982	37 408	40 834	44 259	47 685	51 746	55 798
Cash/cash equivalents at the monthly year end	10 001	13 427	16 853	20 279	23 704	27 130	30 556	33 982	37 408	40 834	44 259	47 685	51 746	55 798	59 950

**2.11 Annual Budgets and SDBIP plans – internal departments.**

- a. This plan will be available with 15 working days after adoption of budget.

**2.12 Annual Budgets and Service delivery agreements – entities and other external mechanisms**

- a. This plan will be available with 15 working days after adoption of budget.

**2.13 Contracts having future budgetary implications**

- a. There are no contracts having future budgetary implications.

**2.14 Capital expenditure details**

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
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Office of the Municipal Manager											
Vote 2 - Financial Services Directorate		8 406									
Vote 3 - Corporate & Community Services											
Vote 4 - Infrastructure & Planning					24 274	24 274	24 274	24 274	28 735	25 999	32 146
Vote 5 - COMMUNITY & SOCIAL SERVICES											
Vote 6 - Executive and Council											
Vote 7 - [NAME OF VOTE 7]											
Vote 8 - [NAME OF VOTE 8]											
Vote 9 - [NAME OF VOTE 9]											
Vote 10 - [NAME OF VOTE 10]											
Vote 11 - [NAME OF VOTE 11]											
Vote 12 - [NAME OF VOTE 12]											
Vote 13 - [NAME OF VOTE 13]											
Vote 14 - [NAME OF VOTE 14]											
Vote 15 - [NAME OF VOTE 15]											
<b>Capital multi-year expenditure sub-total</b>	7	8 406			24 274	24 274	24 274	24 274	28 735	25 999	32 146
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Office of the Municipal Manager											
Vote 2 - Financial Services Directorate											
Vote 3 - Corporate & Community Services											
Vote 4 - Infrastructure & Planning											0
Vote 5 - COMMUNITY & SOCIAL SERVICES											
Vote 6 - Executive and Council											
Vote 7 - [NAME OF VOTE 7]											
Vote 8 - [NAME OF VOTE 8]											
Vote 9 - [NAME OF VOTE 9]											
Vote 10 - [NAME OF VOTE 10]											
Vote 11 - [NAME OF VOTE 11]											
Vote 12 - [NAME OF VOTE 12]											
Vote 13 - [NAME OF VOTE 13]											
Vote 14 - [NAME OF VOTE 14]											
Vote 15 - [NAME OF VOTE 15]											
<b>Capital single-year expenditure sub-total</b>											0
<b>Total Capital Expenditure - Vote</b>		8 406			24 274	24 274	24 274	24 274	28 735	25 999	32 146
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		8 043									
Executive and council											
Finance and administration		8 043									
Internal audit											
<b>Community and public safety</b>											
Community and social services											
Sport and recreation											
Public safety											
Housing											
Health											
<b>Economic and environmental services</b>											
Planning and development											
Road transport											
Environmental protection											
<b>Trading services</b>					24 274	24 274	24 274	24 274	28 735	25 999	32 146
Energy sources					10 000	10 000	10 000	10 000	9 000	11 725	11 961
Water management					14 274	14 274	14 274	14 274	19 735	14 274	20 185
Waste water management											0
Waste management											
<b>Other</b>		363									
<b>Total Capital Expenditure - Functional</b>	3	8 406			24 274	24 274	24 274	24 274	28 735	25 999	32 146
<b>Funded by:</b>											
National Government		8 043			24 274	24 274	24 274	24 274	28 735	25 999	32 146
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	4	8 043			24 274	24 274	24 274	24 274	28 735	25 999	32 146
Borrowing	6										
Internally generated funds		363									0
<b>Total Capital Funding</b>	7	8 406			24 274	24 274	24 274	24 274	28 735	25 999	32 146

**2.15 Legislation compliance status**

- a) The municipality is in line with all legislative requirements.

**2.16 Other supporting documents**

- a. Tariffs is attached as Annexure A

**2.17 Annual budgets of municipal entities attached to the annual budget**

- a) There are no municipal entities.

**2.18 Municipal manager's quality certification****QUALITY CERTIFICATE**

I NM MKONTWANA as acting municipal manager of **Ubuntu Municipality**,

hereby certify that –

The Original Budget.

For Financial **2022/2023 – 2024/25 financial years** has been prepared in terms of Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

There are material shortcomings on the Inzalo EMS system.

Municipal Manager of **Ubuntu Local Municipality (NC071)**

Signature

  
\_\_\_\_\_

Date

31/03/2022