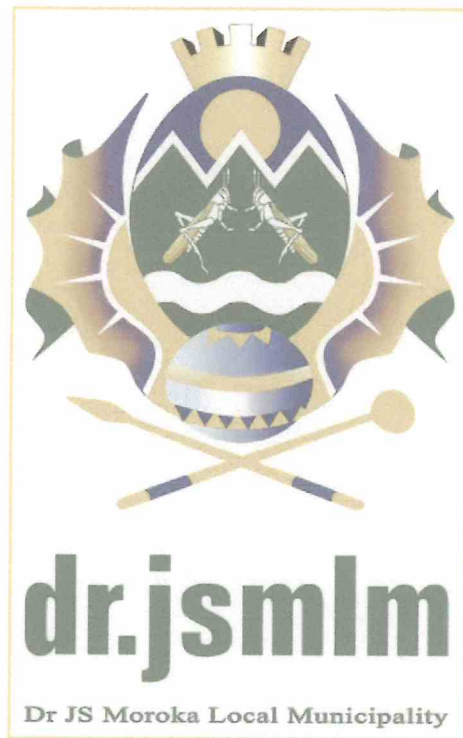


# DR JS MOROKA LOCAL MUNICIPALITY



## DRAFT ANNUAL BUDGET

# 2024/2025

“WE DEVELOP AS WE GROW”

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## **1. EXECUTIVE MAYOR'S FOREWORD**

The 2024/25 draft annual budget is presented and tabled in terms of section 24 of the Municipal Finance Management Act no. 56 of 2003 which prescribes that "the municipal council must at least 90 days before the start of the budget year consider approval of the annual budget." The Act further provides that the municipality must consider the national and provincial budget, the DORA as well as any other agreement reached in the relevant budget forum.

This draft budget will be taken for community consultation wherein the community and stakeholders will be allowed to comment and input on the draft budget. All necessary precautions have been followed so that this budget is appropriately aligned with the reviewed IDP. The draft budget aims to satisfy the constitutional obligation of the municipality as contained in Part B of Schedules 4 and 5 of ACT 108 OF 1996.

The 2024/25 draft annual budget has maintained the resolute approach of prioritizing service delivery projects. 34% of the total capital budget has been allocated for water provision, 42% for sanitation projects, 23% for Roads and stormwater projects and 1% for electricity connections.

The efforts of the municipality to extract itself from grant dependence will only be achieved if the municipality thoroughly implements all its revenue collection strategies and plans. The budget-related policies that are concurrently being tabled with the draft budget give the municipality the necessary legal standing to enforce the collection of rates and taxes.

Therefore this 2024/25 draft annual budget is presented for public comments and inputs.

**EXECUTIVE MAYOR**  
**Cllr S.N MTSWENI**

## 2. COUNCIL RESOLUTION

**2.1 THAT,** Council adopts the 2024/25 to 2026/27 Draft Medium Term Revenue and Expenditure Framework as follows:

<b>REVENUE &amp; EXPENDITURE SUMMARY</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Revenue	952 134 257	977 219 725	1 003 895 152
Operating Expenditure	-766 465 100	-799 357 965	-835 321 073
Capital Expenditure	-139 415 550	-144 994 700	-157 967 900
<b>Surplus/ (Deficit)</b>	<b>46 253 607</b>	<b>32 867 060</b>	<b>10 606 179</b>

**2.2 THAT,** Council adopts the proposed Tariff increase for the services provided by the municipality as contained in the tariff structure

**2.3 THAT, Council** adopts the following budget-related policies:

- 2.3.1 Asset Management Policy
- 2.3.2 Budget Policy
- 2.3.3 Cost Containment Policy
- 2.3.4 Credit Control and Debt Collection Policy
- 2.3.5 Free Basic Services and Indigent Support Policy
- 2.3.6 Grants Policy
- 2.3.7 Impairment of Debts and Write-off Policy
- 2.3.8 Insurance Management Policy
- 2.3.9 Inventory Management Policy
- 2.3.10 Investment Policy
- 2.3.11 Loss Control Policy
- 2.3.12 Property Rates Policy
- 2.3.13 Supply Chain Management Policy
- 2.3.14 Tariff Policy
- 2.3.15 UIF&W Policy
- 2.3.16 Virement Policy

### 3. EXECUTIVE SUMMARY

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The following budgeting principles and guidelines directly informed the compilation of the final 2024/25-2026/27 MTREF:

- The priorities and targets relating to the key strategic focus areas, as outlined in the IDP.
- The need to enhance the municipal revenue base.
- Implementation of cost containment regulations.

Given the above-mentioned, the following table represents an overview of the 2024/25-2026/27 Medium-Term Revenue and Expenditure Framework:

<b>REVENUE &amp; EXPENDITURE SUMMARY</b>	<b>2023-2024 ADJUSTED BUDGET</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Revenue	929 504 026	952 134 257	977 219 725	1 003 895 152
Operating Expenditure	-781 724 000	-766 465 100	-799 357 965	-835 321 073
Capital Expenditure	-145 693 026	-139 415 550	-144 994 700	-157 967 900
<b>Surplus/ (Deficit)</b>	<b>2 087 000</b>	<b>46 253 607</b>	<b>32 867 060</b>	<b>10 606 179</b>

The total draft projected revenue for the 2024/2025 financial year is R952,1-million which comprises of grants and subsidies allocated and own revenue projected. The total draft operating expenditure for the 2024/25 financial year has been projected at R766,4 -million which makes 85% of the total budget and the capital budget at 15% of the total budget.

#### 3.1 OPERATING REVENUE

The continued provision and expansion of municipal services are largely dependent on the municipality generating sufficient revenue. The reality is that the municipality is faced with developmental backlogs. The expenditure required to address these challenges will always exceed available funds. Furthermore, in accordance with the MFMA, expenditure must be limited to the realistically anticipated revenues, hence drastic measures have to be made in relation to tariffs and balancing expenditures against realistically anticipated revenues.

The following table is a summary of the 2024/25 MTREF (classified by own revenue source):

The total funding or projected revenue for the draft annual budget is R952,1-million which consists of 71% of grants and subsidies and 29% of own revenue projected.

The following table provides a breakdown of projected own revenue by source:

SERVICE CHARGES	2023-2024 ADJUSTED BUDGET	2024-2025 DRAFT BUDGET	2025-2026 BUDGET	2026-2027 BUDGET
Property Rates	64 140 000	67 282 860	70 377 872	73 544 876
Water	92 152 000	96 667 448	101 114 151	105 664 287
Sewerage	12 923 000	13 556 227	14 179 813	14 817 905
Refuse	5 635 000	5 911 115	6 183 026	6 461 262
Rental of Facilities	354 000	371 346	388 428	405 907
Traffic Fines	315 000	330 435	345 635	361 189
Motor Licensing	7 588 000	7 959 812	8 325 963	8 700 632
Interest on Investment	7 072 000	7 418 528	7 759 780	8 108 970
Interest on outstanding Debtors	64 217 000	67 363 633	70 462 360	73 633 166
Other Revenue	14 044 000	13 474 853	14 094 696	14 728 958
<b>TOTALS</b>	<b>268 440 000</b>	<b>280 336 257</b>	<b>293 231 725</b>	<b>306 427 152</b>

In the 2024/25 financial year, own revenue projected to the amount of R280,3-million, it has increased by the projected inflation rate of 4.9% and 4.6% in the two outer financial years.

### **CONDITIONAL GRANTS AND SUBSIDIES**

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

<b>CONDITIONAL GRANT &amp; SUBSIDIES</b>	<b>2023/2024 ADJUSTED BUDGET</b>	<b>2024/2025 DRAFT BUDGET</b>	<b>2025/2026 BUDGET</b>	<b>2026/2027 BUDGET</b>
Equitable Share	491 709 000	520 563 000	528 962 000	528 686 000
Municipal Infrastructure Grant (MIG)	140 172 000	145 289 000	152 626 000	166 282 000
Finance Management Grant (FMG)	2 450 000	2 400 000	2 400 000	2 500 000
Integrated National Electrification Programme (INEP)	6 880 000	1 391 000	-	-
Expanded Public Works Programme (EPWP)	4 153 000	2 155 000	-	-
<b>TOTAL</b>	<b>645 364 000</b>	<b>671 798 000</b>	<b>683 988 000</b>	<b>697 468 000</b>

Overall grants and subsidies allocation has increased by 4% from the 2023/24 financial year.

### **3.2 OPERATING EXPENDITURE FRAMEWORK**

The municipality's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- The funding of the budget over the medium term is informed by the requirements of sections 18 and 19 of the MFMA.
- A balanced budget approach by limiting the expenditure to the operating revenue.

The following table is a high-level summary of the 2024/25 draft operating budget classified by type:

TYPE	2023-2024 ADJUSTED BUDGET	2024-2025 DRAFT BUDGET	2025-2026 BUDGET	2026-2027 BUDGET
Employee Costs	261 825 638	280 153 433	293 040 491	306 520 354
Councillors Remuneration	28 224 011	29 635 212	30 998 431	32 424 359
Operational Costs	100 134 591	99 907 000	104 502 722	109 205 344
Contracted Services	239 370 574	192 692 000	201 555 832	210 625 844
Interests	700 000	1 000 000	1 046 000	1 093 070
Inventory Consumed	14 200 000	12 900 000	13 493 400	14 100 603
Transfers and Subsidies	8 450 000	4 555 000	2 400 000	2 500 000
Depreciation	61 320 000	64 324 680	67 283 615	70 311 378
Debt Impairment	77 500 000	81 297 500	85 037 185	88 948 896
<b>TOTAL</b>	<b>791 724 814</b>	<b>766 464 825</b>	<b>799 357 676</b>	<b>835 729 848</b>

The total operating expenditure budget has decreased by 2% from R791,7-million in 2023/24 to R766,4 million in the 2024/25 draft budget. The outer financial year inflation rate of 4.6% was applied as per the macroeconomic forecast as outlined in the Municipal Budget Circular for the 2024/25 MTREF. Below is a discussion of the main expenditure components.

### **Employee related costs**

The total budget for employee-related costs amounts to R280,1 million, representing 36% of the total operating budget. Provision of 4.6% is made for outer financial years as per circular 128 of the MFMA.

### **Remuneration of Councilors**

The remuneration of Councilors is determined by the Minister of Co-operative Governance and Traditional Affairs, in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). An amount of R29,6 million is budgeted for the 2024/25 financial year.

### **Depreciation**

It is anticipated that the depreciation will increase over the MTREF. The total cost of R73,8 million is allocated in the 2024/25 financial year.

### **Operational Costs**



Operational costs for 2024/25 amount to R97,8 million and equates to 13% of the total operating expenditure.

#### Contracted Services

Contracted services for the 2024/25 financial year amount to R191,9 million

### 3.3 CAPITAL EXPENDITURE

The capital budget is financed through a Municipal Infrastructure Grant.

The following table provides a breakdown of budgeted capital expenditure by vote:

<b>CAPITAL PROJECTS BY VOTE</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Water	46 748 513	25 194 700	58 983 950
Sanitation	58 276 037	65 000 000	40 000 000
Roads & Stormwater	33 000 000	54 800 000	58 983 950
Electricity	1 391 000	-	-
<b>Totals</b>	<b>139 415 550</b>	<b>144 994 700</b>	<b>157 967 900</b>

The draft capital budget complies with the Municipal Structures Act and MFMA as it aligns with the Draft IDP. The budgetary allocations for draft capital expenditure have been undertaken in a manner that will not only ensure that the IDP outcomes are achieved but also lead to the municipality's vision being realized.

The following table provides a detailed capital budget per project.

<b>WATER PROJECTS</b>	<b>WARD</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Replacement of asbestos bulk line from water treatment plant to Bloedfontein resevoir Phase 3	8 & 20	25 000 000	12 597 350	53 000 000
Replacement of asbestos bulk line from water treatment plant to Kuilen Phase 2	8	21 748 513	12 597 350	5 983 950
<b>SUB-TOTALS</b>		<b>46 748 513</b>	<b>25 194 700</b>	<b>58 983 950</b>
<b>SANITATION PROJECTS</b>	<b>WARD</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Construction of Ga-Phaahla sewer out fall, sewer reticulation and precast tolets	1	20 508 208	30 000 000	-
Construction of Sewer reticulation at Libangeni Phase 2	16	17 669 120	-	-
Construction of Sewer reticulation at Thabana	7	20 098 709	35 000 000	40 000 000
<b>SUB-TOTALS</b>		<b>58 276 037</b>	<b>65 000 000</b>	<b>40 000 000</b>
<b>ROADS &amp; STORMWATER PROJECTS</b>	<b>WARD</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Construction of Katjibane bus and Taxi route Phase3	27	11 000 000	15 000 000	14 745 987
Construction of Mmametlake bus and taxi route Phase 3	29	-	11 200 000	14 745 988
Construction of Radijoko bus and Taxi route Phase 3	22	11 000 000	13 600 000	14 745 988
Construction of Makopanong bus and Taxi route Phase 2	2	11 000 000	15 000 000	14 745 987
<b>SUB-TOTALS</b>		<b>33 000 000</b>	<b>54 800 000</b>	<b>58 983 950</b>
<b>ELECTRICITY PROJECTS</b>	<b>WARD</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Thabana/Ramokgeletsane (pre-Eng) 450HH	7	616 910	-	-
Phake (Pre-Eng) 900HH	30	774 090		
<b>SUB-TOTAL</b>		<b>1 391 000</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>		<b>139 415 550</b>	<b>144 994 700</b>	<b>157 967 900</b>

## **PART 2 – SUPPORTING DOCUMENTATION**

### **4. BUDGET PROCESS OVERVIEW**

MFMA, Chapter 4, as well as Municipal Budget Circular 128, provide guidance on the steps in the annual budget process. Critical to the development of a credible budget are: Consultation with the community and other stakeholders, as summarized below:

1. Political oversight and management of the budget process
2. Time schedule relating to the budget process.
3. Process for the tabling of budget and community consultations.

#### **4.1 Political oversight of the budget process**

Management will convene various planning sessions to discuss political and strategic priorities that would inform the IDP/Budget review.

#### **4.2 Schedule of Key Deadlines relating to budget process [MFMA s 21(1)(b)]**

The process schedule of key deadlines for the preparation of the budget for the 2024/2025 medium-term budget was approved by Council 10 months before the start of the financial year.

#### **4.3 Process for the tabling of budget and community consultation**

In terms of section 23 of the MFMA, after the budget is tabled, the municipal council must consider any views of the local community, National Treasury, relevant provincial treasury and any provincial or national organ of state or municipalities which made submissions on the budget.

### **5. ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN**

The integrated Development Plan (IDP) determines and prioritizes the needs of the community.

The review of the IDP, in accordance with the Municipal Systems Act, was guided and informed by the principles:

- Strategic priorities of the municipality
- Focusing on service delivery backlogs and the maintenance of infrastructure
- Addressing community needs as identified in the IDP.

The review of the IDP focused on establishing measurable performance indicators and targets. These targets informed the preparation of the multi-year budget, as well as the Service Delivery and Budget Implementation Plan (SDBIP)

## 6. OVERVIEW OF BUDGET-RELATED POLICIES

The MFMA and the Budget and Reporting Regulations require budget-related policies to be reviewed, and where applicable, be updated on an annual basis.

The following indicates the names of the existing budget-related policies:

- Asset Management Policy
- Budget Policy
- Cost Containment Policy
- Credit Control and Debt collection Policy
- Free Basic Services and Indigent Support Policy
- Grants Policy
- Impairment of Debts and Write off Policy
- Insurance Management Policy
- Inventory Management Policy
- Investment Policy
- Loss Control Policy
- Property Rates Policy
- Supply Chain Management Policy
- Tariff Policy
- UIF&W Policy
- Virement Policy

The proposed tariff increase for the financial year 2024/25 to be effective by 1 July 2024 is as follows:

2024/25	2025/26	2026/27
4.9%	4.6%	4.6%

## 7. OVERVIEW OF BUDGET ASSUMPTIONS

The municipal fiscal environment is influenced by a variety of macro-economic control measures. National Treasury provides guidelines on the ceiling of the year-on-year increase in the total operating budget, while the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases. The municipality's employee-related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council.

The following principles and guidelines directly informed the compilation of the budget:

- The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
- The need to enhance the municipality's revenue base.
- Expansion of municipal services.

## **8. OVERVIEW OF BUDGET FUNDING**

In terms of Section 18 of the Municipal Finance Management Act, an annual budget may be funded from:

- Realistically anticipated revenues to be collected.
- Cash-backed accumulated funds from the previous year's surpluses not committed for other purposes.
- Borrowed funds but only for the capital budget referred to in Section 17

On the basis of the above, it should be noted that the municipal budget is funded mainly from:

- ✓ Equitable Share which constitutes 55% of the total revenue is to fund the day-to-day running of the municipality and fund the services consumed by the indigent section of the community.
- ✓ Conditional Grants (MIG, EPWP and FMG) constitute 16% and the grant is used to fund the infrastructure backlog as well as capacitate the Budget and Treasury Office.
- ✓ Own revenue is projected to constitute 29% of the budget. (Relates to realistically anticipated revenue to be collected) This portion of the budget depends on the municipal ability to raise and collect revenue so that it can be able to fund its operations.

## **9. COUNCILORS AND EMPLOYEE BENEFITS**

Salaries are budgeted R280,1-million which represents 36% of the total operating expenditure budget and a provision of R29,6 million for the councilor's remuneration has been made for the 2024/25 financial year.

## **10. LEGISLATION COMPLIANCE STATUS**

### **10.1 IDP**

A draft revised 2024/23 IDP has been developed, which will be considered by Council. The IDP included specific deliverables that form the basis for the Budget and SDBIP.

## **10.2 Budget**

The draft budget document has been developed taking the MFMA and National Treasury requirements into account. Budgets are being tabled and approved within the required legislated timeframes.

## **10.3 In-year Reporting**

The municipality submits the various reports required to the Mayor, Council, and National Treasury on an ongoing basis, in accordance with the MFMA.

## **10.4 Supply Chain Management Policy**

A Supply Chain Management Policy has been adopted and implemented in accordance with the MFMA and National Treasury requirements.

## **10.5 Budget and Treasury**

A budget and Treasury Office has been established in accordance with the MFMA and National Treasury's requirements, consisting of a CFO and municipal officials reporting to the CFO.

## **10.6 Audit Committee**

An Audit Committee is shared with the District.

## **10.7 Internal Audit Functions**

Internal Audit Unit has been established and is functional.

## **10.8 Internship Programme**

The municipality is participating in the Municipal Financial Management Internship programme, and currently employed three interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the municipality has successfully employed and trained interns through this programme.

## **10.9 Municipal Standard Chart of Account (Mscoa)**

The municipality has made significant progress on compliance. Data strings are uploaded monthly, and green status has been maintained for several years now. Legislative required information has been submitted. The municipality is continuously working on reaching full compliance. The budget schedules are generated from the financial system.

## **11. MUNICIPAL MANAGER'S QUALITY CERTIFICATION**

### Quality Certificate

I M.M Mathebela, Municipal Manager of Dr JS Moroka Local Municipality, hereby certify that the 2024/25 draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are aligned with the Integrated Development Plan of the municipality.

Print Name **MATHARA MONICA MATHEBELA**

Municipal Manager of Dr JS Moroka Local Municipality (MP316)

# Municipal annual budgets and MTREF & supporting tables

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MP316 Dr J.S. Moroka - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	40 450	42 450	50 153	40 250	40 250	40 250	40 250	66 024	69 061	72 169
Service charges	75 683	80 677	79 414	98 406	98 406	98 406	98 406	116 135	121 477	126 943
Investment revenue	1 336	1 388	5 899	1 752	1 752	1 752	1 752	7 419	7 760	8 109
Transfer and subsidies - Operational	586 183	555 955	614 640	498 816	498 570	498 570	498 570	525 118	531 362	531 186
Other own revenue	59 572	62 122	116 244	78 152	78 152	78 152	78 152	90 759	94 934	99 206
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>763 224</b>	<b>742 592</b>	<b>866 350</b>	<b>717 377</b>	<b>717 131</b>	<b>717 131</b>	<b>717 131</b>	<b>805 454</b>	<b>824 594</b>	<b>837 613</b>
Employee costs	201 673	205 860	225 402	240 661	240 661	240 661	240 661	280 153	293 040	306 227
Remuneration of councillors	23 914	23 592	25 252	28 224	28 224	28 224	28 224	29 635	30 998	32 393
Depreciation and amortisation	64 598	66 224	107 109	61 320	61 320	61 320	61 320	64 325	67 284	70 311
Interest	-	25	-	3 200	3 200	3 200	3 200	1 000	1 046	1 093
Inventory consumed and bulk purchases	10 602	14 194	13 491	15 800	15 800	15 800	15 800	12 900	13 493	14 101
Transfers and subsidies	4 972	8 466	9 801	8 450	8 204	8 204	8 204	4 555	2 400	2 500
Other expenditure	392 903	337 072	339 291	341 122	341 122	341 122	341 122	373 897	391 096	408 695
<b>Total Expenditure</b>	<b>698 662</b>	<b>655 433</b>	<b>720 346</b>	<b>698 776</b>	<b>698 530</b>	<b>698 530</b>	<b>698 530</b>	<b>766 465</b>	<b>799 358</b>	<b>835 321</b>
<b>Surplus/(Deficit)</b>	<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>18 600</b>	<b>18 600</b>	<b>18 600</b>	<b>18 600</b>	<b>38 989</b>	<b>25 236</b>	<b>2 292</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	157 099	153 182	153 182	153 182	146 680	152 626	166 282
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>110 168</b>	<b>141 665</b>	<b>(19 217)</b>	<b>160 610</b>	<b>156 693</b>	<b>156 693</b>	<b>156 693</b>	<b>139 416</b>	<b>144 995</b>	<b>157 968</b>
Transfers recognised - capital	91 891	15 465	21 705	149 610	145 693	145 693	145 693	139 416	144 995	157 968
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 019	29 210	(47 552)	11 000	11 000	11 000	11 000	-	-	-
<b>Total sources of capital funds</b>	<b>97 910</b>	<b>44 675</b>	<b>(25 847)</b>	<b>160 610</b>	<b>156 693</b>	<b>156 693</b>	<b>156 693</b>	<b>139 416</b>	<b>144 995</b>	<b>157 968</b>
<b>Financial position</b>										
Investments	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financial liabilities	0	-	-	-	-	-	-	-	-	-
<b>NET ASSETS</b>	<b>1 945 190</b>	<b>2 022 702</b>	<b>2 227 570</b>	<b>2 264 727</b>	<b>2 260 810</b>	<b>2 260 810</b>	<b>2 260 810</b>	<b>2 720 104</b>	<b>2 897 966</b>	<b>3 066 540</b>
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating	533 136	496 196	709 997	169 812	165 895	165 895	165 895	196 757	186 467	178 909
Net cash from (used) investing	(98 302)	(146 928)	(139 965)	(160 610)	(156 693)	(156 693)	(156 693)	(139 416)	(144 995)	(157 968)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>434 834</b>	<b>410 255</b>	<b>573 364</b>	<b>60 903</b>	<b>60 903</b>	<b>60 903</b>	<b>60 903</b>	<b>108 289</b>	<b>149 762</b>	<b>170 703</b>
<b>Cash backing/surplus reconciliation</b>										
Non current Investments	(0)	(0)	6 130	(4 657)	(4 411)	(4 411)	(4 411)	(0)	(0)	(0)
Statutory requirements	(112 730)	(177 965)	(230 048)	(131 891)	(131 891)	(131 891)	(131 891)	672	95 552	172 904
<b>Balance - surplus (shortfall)</b>	<b>112 730</b>	<b>177 965</b>	<b>236 178</b>	<b>127 233</b>	<b>127 479</b>	<b>127 479</b>	<b>127 479</b>	<b>(672)</b>	<b>(95 552)</b>	<b>(172 904)</b>
<b>Asset management</b>										
Asset register summary (WDV)	1 558 103	1 882 819	2 051 827	1 536 628	1 536 628	1 536 628	-	2 139 684	2 072 401	2 002 089
Depreciation	64 598	66 224	101 656	61 320	61 320	61 320	-	64 325	67 284	70 311
Renewal and Upgrading of Existing Assets	(86 742)	364 770	174 305	(48 577)	29 002	29 002	-	759	(56)	(179)
Repairs and Maintenance	64 782	72 919	67 440	69 051	69 051	69 051	-	77 442	81 004	84 650
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	1 087	8 868	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

MP316 Dr J.S. Moroka - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		582 485	518 819	636 580	763 355	759 192	759 192	828 345	849 191	870 106
Executive and council		(446)	-	-	628	628	628	658	689	720
Finance and administration		582 931	518 819	636 580	762 727	758 564	758 564	827 687	848 503	869 386
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		608	1 016	2 741	5 743	5 743	5 743	6 136	6 418	6 707
Community and social services		161	162	210	273	273	273	320	334	349
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		448	854	2 531	5 471	5 471	5 471	5 816	6 084	6 358
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		49	9 579	55	55	55	55	73	77	80
Planning and development		48	9 577	52	51	51	51	70	73	76
Road transport		1	1	4	4	4	4	4	4	4
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		180 061	213 162	226 961	105 304	105 304	105 304	117 560	121 513	126 981
Energy sources		-	-	-	6 880	6 880	6 880	1 391	-	-
Water management		64 027	68 342	64 040	85 380	85 380	85 380	96 748	101 199	105 753
Waste water management		111 583	140 253	157 182	8 337	8 337	8 337	13 508	14 129	14 765
Waste management		4 450	4 567	5 738	4 707	4 707	4 707	5 913	6 185	6 464
<i>Other</i>	4	21	16	13	19	19	19	20	21	22
<b>Total Revenue - Functional</b>	2	<b>763 224</b>	<b>742 592</b>	<b>866 350</b>	<b>874 476</b>	<b>870 313</b>	<b>870 313</b>	<b>952 134</b>	<b>977 220</b>	<b>1 003 895</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		361 469	348 074	309 285	312 280	313 280	313 280	328 768	343 781	359 244
Executive and council		34 694	39 641	42 264	54 145	55 145	55 145	51 798	54 181	56 619
Finance and administration		321 376	302 725	261 186	251 949	251 949	251 949	269 059	281 325	293 977
Internal audit		5 398	5 709	5 835	6 186	6 186	6 186	7 912	8 275	8 648
<i>Community and public safety</i>		70 886	79 931	87 296	86 606	86 606	86 606	120 006	125 527	131 175
Community and social services		30 273	33 792	30 895	34 090	34 090	34 090	39 497	41 314	43 173
Sport and recreation		385	286	(5)	11	11	11	-	-	-
Public safety		37 482	44 029	54 577	49 505	49 505	49 505	77 509	81 075	84 723
Housing		2 746	1 824	1 829	3 000	3 000	3 000	3 000	3 138	3 279
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		76 066	53 573	70 910	87 682	87 682	87 682	86 466	90 443	94 513
Planning and development		28 905	20 370	30 391	35 153	35 153	35 153	32 253	33 737	35 255
Road transport		47 161	33 202	40 519	52 529	52 529	52 529	54 213	56 706	59 258
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		179 163	162 665	241 533	199 940	198 694	198 694	216 489	224 193	234 282
Energy sources		45 855	44 868	49 838	45 593	44 593	44 593	49 625	51 907	54 243
Water management		93 324	77 768	174 838	108 414	108 414	108 414	120 406	125 945	131 613
Waste water management		22 618	32 282	5 029	9 006	9 006	9 006	11 653	12 189	12 738
Waste management		17 366	7 747	11 829	36 927	36 681	36 681	34 804	34 151	35 688
<i>Other</i>	4	11 077	11 190	11 322	12 268	12 268	12 268	14 736	15 414	16 107
<b>Total Expenditure - Functional</b>	3	<b>698 662</b>	<b>655 433</b>	<b>720 346</b>	<b>698 776</b>	<b>698 530</b>	<b>698 530</b>	<b>766 465</b>	<b>799 358</b>	<b>835 321</b>
<b>Surplus/(Deficit) for the year</b>		<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

MP316 Dr J.S. Moroka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		(446)	-	-	628	628	628	658	689	720
Vote 2 - FINANCE AND ADMIN		582 931	518 819	636 580	762 727	758 564	758 564	827 687	848 503	869 386
Vote 3 - COMMUNITY AND SOCIAL SERVICES		161	162	210	273	273	273	320	334	349
Vote 4 - PLANNING AND DEVELOPMENT		48	9 577	52	51	51	51	70	73	76
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		21	16	13	19	19	19	20	21	22
Vote 7 - WASTE MANAGEMENT		4 450	4 567	5 738	4 707	4 707	4 707	5 913	6 185	6 464
Vote 8 - WASTE WATER MANAGEMENT		175 469	208 547	221 175	93 689	93 689	93 689	110 211	115 281	120 468
Vote 9 - PUBLIC SAFETY		449	856	2 531	5 471	5 471	5 471	5 816	6 084	6 358
Vote 10 - ELECTRICITY		-	-	-	6 880	6 880	6 880	1 391	-	-
Vote 11 - WATER CAPITAL PROJECTS		141	49	51	31	31	31	49	51	53
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>763 224</b>	<b>742 592</b>	<b>866 350</b>	<b>874 476</b>	<b>870 313</b>	<b>870 313</b>	<b>952 134</b>	<b>977 220</b>	<b>1 003 895</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		40 947	46 285	49 038	61 992	62 992	62 992	61 105	63 916	66 792
Vote 2 - FINANCE AND ADMIN		319 347	299 364	260 612	250 288	250 288	250 288	267 663	279 866	292 451
Vote 3 - COMMUNITY AND SOCIAL SERVICES		30 273	33 792	30 895	34 090	34 090	34 090	39 497	41 314	43 173
Vote 4 - PLANNING AND DEVELOPMENT		31 651	22 195	32 220	38 153	38 153	38 153	35 253	36 875	38 534
Vote 5 - SPORTS AND RECREATION		385	286	(5)	11	11	11	-	-	-
Vote 6 - ROADS TRANSPORT		11 077	11 190	11 322	12 268	12 268	12 268	14 736	15 414	16 107
Vote 7 - WASTE MANAGEMENT		17 366	7 747	11 829	36 927	36 681	36 681	34 804	34 151	35 688
Vote 8 - WASTE WATER MANAGEMENT		148 395	130 190	205 413	154 086	154 086	154 086	167 313	175 009	182 884
Vote 9 - PUBLIC SAFETY		53 365	59 516	69 044	65 368	65 368	65 368	96 469	100 907	105 448
Vote 10 - ELECTRICITY		45 855	44 868	49 838	45 593	44 593	44 593	49 625	51 907	54 243
Vote 11 - WATER CAPITAL PROJECTS		-	-	141	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>698 662</b>	<b>655 433</b>	<b>720 346</b>	<b>698 776</b>	<b>698 530</b>	<b>698 530</b>	<b>766 465</b>	<b>799 358</b>	<b>835 321</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>

MP316 Dr J.S. Moroka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		40 947	46 285	49 038	61 992	62 992	62 992	61 105	63 916	66 792
1.1 - Council General		33 831	30 184	30 454	35 524	35 524	35 524	37 085	38 791	40 537
1.2 - Municipal Manager		864	9 457	11 810	18 621	19 621	19 621	14 713	15 399	16 082
1.3 - Executive Cost		-	-	-	-	-	-	-	-	-
1.4 - Risk Management		854	936	939	1 661	1 661	1 661	1 396	1 460	1 526
1.5 - Internal Auditor		5 398	5 709	5 835	6 186	6 186	6 186	7 912	8 275	8 648
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMIN</b>		319 347	299 364	280 612	250 288	250 288	250 288	267 663	278 866	292 461
2.1 - Human Resources		4 146	5 569	1 802	12 840	12 840	12 840	7 650	8 002	8 382
2.2 - Admin and Corporate		42 259	44 569	44 098	44 861	44 861	44 861	52 280	54 685	57 145
2.3 - Mathanyane Unit Office		-	-	-	-	-	-	-	-	-
2.4 - Mbitane Unit Office		-	-	-	-	-	-	-	-	-
2.5 - Asset Management		74 211	82 938	126 777	89 264	89 264	89 264	92 797	97 066	101 434
2.6 - Expenditure Management		(213 738)	85 988	12 427	18 145	18 145	18 145	9 460	9 895	10 340
2.7 - Budget Management		401 683	54 969	60 089	43 813	43 813	43 813	50 233	52 434	54 785
2.8 - Supply Chain Management		4 700	4 258	4 108	4 706	4 706	4 706	5 026	5 257	5 494
2.9 - Revenue Management		51	5 069	3 637	25 399	25 399	25 399	26 644	27 869	29 123
2.10 - GIS and Information Technology		6 036	16 006	7 674	11 261	11 261	11 261	23 574	24 658	25 768
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		30 273	33 792	30 895	34 090	34 090	34 090	39 497	41 314	43 173
3.1 - Transversal		-	96	(1)	110	110	110	110	115	120
3.2 - Youth Development		-	100	508	250	250	250	250	262	273
3.3 - Facilities		28 010	30 815	27 486	30 341	30 341	30 341	35 454	37 084	38 753
3.4 - Library		713	795	776	826	826	826	989	1 035	1 082
3.5 - Cemetery		1 550	1 685	1 735	1 873	1 873	1 873	2 004	2 096	2 191
3.6 - Public Participation		-	-	-	-	-	-	-	-	-
3.7 - Cultural Matter		-	300	392	690	690	690	690	722	754
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - PLANNING AND DEVELOPMENT</b>		31 651	22 195	32 220	38 153	38 153	38 153	35 253	36 875	38 534
4.1 - Integrated Development Plan		1 484	1 649	-	1 960	1 960	1 960	2 100	2 197	2 295
4.2 - Business Licensing		-	-	-	-	-	-	-	-	-
4.3 - Project Management Unit		8 472	7 289	13 404	14 595	14 595	14 595	8 972	9 385	9 807
4.4 - Building maintenance		-	-	-	-	-	-	-	-	-
4.5 - Planning and Design		-	-	-	-	-	-	-	-	-
4.6 - Local Economic Development		10 522	10 698	10 590	12 160	12 160	12 160	13 985	14 628	15 286
4.7 - Building Housing and Town Plan		11 173	2 559	8 226	9 437	9 437	9 437	10 197	10 666	11 146
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 5 - SPORTS AND RECREATION</b>		385	288	(5)	11	11	11	-	-	-
5.1 - Sports, Art and Culture and Recreation		385	286	(5)	11	11	11	-	-	-
5.2 -		-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 6 - ROADS TRANSPORT</b>		11 077	11 190	11 322	12 268	12 268	12 268	14 736	15 414	16 107
6.1 - Motor Licensing		11 077	11 190	11 322	12 268	12 268	12 268	14 736	15 414	16 107
6.2 -		-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 7 - WASTE MANAGEMENT</b>		17 366	7 747	11 829	36 927	36 681	36 681	34 804	34 151	35 688
7.1 - Refuse		17 366	7 747	11 829	36 927	36 681	36 681	34 804	34 151	35 688
7.2 -		-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 8 - WASTE WATER MANAGEMENT</b>		148 395	130 190	205 413	154 086	154 086	154 086	167 313	175 009	182 884
8.1 - Roads and Stormwater		-	-	-	-	-	-	-	-	-
8.2 - Water		93 324	77 768	174 697	108 414	108 414	108 414	120 406	125 945	131 613
8.3 - Capital Project Roads and Stormwater		-	-	-	-	-	-	-	-	-
8.4 - Sanitation		32 454	20 140	25 688	36 666	36 666	36 666	35 253	36 875	38 534
8.5 - Capital Project Sanitation Services		22 618	32 282	5 029	9 006	9 006	9 006	11 653	12 189	12 738
8.6 -		-	-	-	-	-	-	-	-	-
8.7 -		-	-	-	-	-	-	-	-	-
8.8 -		-	-	-	-	-	-	-	-	-
8.9 -		-	-	-	-	-	-	-	-	-

MP316 Dr J.S. Moroka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
8.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 9 - PUBLIC SAFETY</b>		53 365	59 516	69 044	65 368	65 368	65 368	96 469	100 907	105 448
9.1 - Traffic Safety		51 377	56 269	68 838	64 218	64 218	64 218	95 254	99 636	104 120
9.2 - Disaster Management		1 987	3 247	206	1 150	1 150	1 150	1 215	1 271	1 328
9.3 -		-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 10 - ELECTRICITY</b>		45 855	44 868	49 838	45 593	44 593	44 593	49 625	51 907	54 243
10.1 - Electrical Mechanical & fleet		45 855	44 868	49 838	45 593	44 593	44 593	49 625	51 907	54 243
10.2 -		-	-	-	-	-	-	-	-	-
10.3 -		-	-	-	-	-	-	-	-	-
10.4 -		-	-	-	-	-	-	-	-	-
10.5 -		-	-	-	-	-	-	-	-	-
10.6 -		-	-	-	-	-	-	-	-	-
10.7 -		-	-	-	-	-	-	-	-	-
10.8 -		-	-	-	-	-	-	-	-	-
10.9 -		-	-	-	-	-	-	-	-	-
10.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 11 - WATER CAPITAL PROJECTS</b>		-	-	141	-	-	-	-	-	-
11.1 - Water Capital Project		-	-	141	-	-	-	-	-	-
11.2 -		-	-	-	-	-	-	-	-	-
11.3 -		-	-	-	-	-	-	-	-	-
11.4 -		-	-	-	-	-	-	-	-	-
11.5 -		-	-	-	-	-	-	-	-	-
11.6 -		-	-	-	-	-	-	-	-	-
11.7 -		-	-	-	-	-	-	-	-	-
11.8 -		-	-	-	-	-	-	-	-	-
11.9 -		-	-	-	-	-	-	-	-	-
11.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-
12.5 -		-	-	-	-	-	-	-	-	-
12.6 -		-	-	-	-	-	-	-	-	-
12.7 -		-	-	-	-	-	-	-	-	-
12.8 -		-	-	-	-	-	-	-	-	-
12.9 -		-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-
13.3 -		-	-	-	-	-	-	-	-	-
13.4 -		-	-	-	-	-	-	-	-	-
13.5 -		-	-	-	-	-	-	-	-	-
13.6 -		-	-	-	-	-	-	-	-	-
13.7 -		-	-	-	-	-	-	-	-	-
13.8 -		-	-	-	-	-	-	-	-	-
13.9 -		-	-	-	-	-	-	-	-	-
13.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-
14.5 -		-	-	-	-	-	-	-	-	-
14.6 -		-	-	-	-	-	-	-	-	-
14.7 -		-	-	-	-	-	-	-	-	-
14.8 -		-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 15 -</b>		-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	698 662	655 433	720 346	698 776	698 530	698 530	766 465	799 358	835 321
<b>Surplus(Deficit) for the year</b>	2	64 563	87 158	146 004	175 699	171 782	171 782	185 669	177 862	168 574

MP316 Dr J.S. Moroka - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	63 646	68 291	63 974	85 333	85 333	85 333	85 333	96 667	101 114	105 664
Service charges - Waste Water Management	2	7 588	7 819	9 703	8 368	8 368	8 368	8 368	13 556	14 180	14 818
Service charges - Waste Management	2	4 449	4 567	5 736	4 705	4 705	4 705	4 705	5 911	6 183	6 461
Sale of Goods and Rendering of Services		758	203	637	721	721	721	721	762	797	833
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		40 738	45 133	54 496	56 517	56 517	56 517	56 517	67 363	70 462	73 633
Interest earned from Current and Non Current Assets		1 336	1 388	5 899	1 752	1 752	1 752	1 752	7 419	7 760	8 109
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		161	166	244	309	309	309	309	371	388	406
Licence and permits		1	1	-	-	-	-	-	-	-	-
Operational Revenue		13 934	15 881	58 693	13 308	13 308	13 308	13 308	13 970	14 613	15 271
<b>Non-Exchange Revenue</b>											
Property rates	2	40 450	42 450	50 153	40 250	40 250	40 250	40 250	66 024	69 061	72 169
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		448	854	1 536	241	241	241	241	332	347	363
Licences or permits		4 306	4 900	5 316	7 057	7 057	7 057	7 057	7 960	8 326	8 701
Transfer and subsidies - Operational		586 183	555 955	614 640	498 816	498 570	498 570	498 570	525 118	531 362	531 186
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(774)	(5 016)	(4 704)	-	-	-	-	-	-	-
Other Gains		-	-	26	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>763 224</b>	<b>742 592</b>	<b>866 350</b>	<b>717 377</b>	<b>717 131</b>	<b>717 131</b>	<b>717 131</b>	<b>805 454</b>	<b>824 594</b>	<b>837 613</b>
<b>Expenditure</b>											
Employee related costs	2	201 673	205 860	225 402	240 661	240 661	240 661	240 661	280 153	293 040	306 227
Remuneration of councillors		23 914	23 592	25 252	28 224	28 224	28 224	28 224	29 635	30 998	32 393
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	10 602	14 194	13 491	15 800	15 800	15 800	15 800	12 900	13 493	14 101
Debt impairment	3	51	5 069	89 891	77 500	77 500	77 500	77 500	81 298	85 037	88 864
Depreciation and amortisation		64 598	66 224	107 109	61 320	61 320	61 320	61 320	64 325	67 284	70 311
Interest		-	25	-	3 200	3 200	3 200	3 200	1 000	1 046	1 093
Contracted services		183 175	173 169	156 976	165 385	165 385	165 385	165 385	192 692	201 556	210 626
Transfers and subsidies		4 972	8 466	9 801	8 450	8 204	8 204	8 204	4 555	2 400	2 500
Irrecoverable debts written off		119 603	75 805	2 927	-	-	-	-	-	-	-
Operational costs		90 074	83 030	89 497	98 237	98 237	98 237	98 237	99 907	104 503	109 205
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	0	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>698 662</b>	<b>655 433</b>	<b>720 346</b>	<b>698 776</b>	<b>698 530</b>	<b>698 530</b>	<b>698 530</b>	<b>766 465</b>	<b>799 358</b>	<b>835 321</b>
<b>Surplus/(Deficit)</b>		<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>18 600</b>	<b>18 600</b>	<b>18 600</b>	<b>18 600</b>	<b>38 989</b>	<b>25 236</b>	<b>2 292</b>
Transfers and subsidies - capital (monetary)	6	-	-	-	157 099	153 182	153 182	153 182	146 680	152 626	166 282
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>64 563</b>	<b>87 158</b>	<b>146 004</b>	<b>175 699</b>	<b>171 782</b>	<b>171 782</b>	<b>171 782</b>	<b>185 669</b>	<b>177 862</b>	<b>168 574</b>

MP316 Dr J.S. Moroka - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	8 711	37 420	33 378	33 378	33 378	41 847	62 597	60 730
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	-	-	2 880	1 400	1 400	1 400	-	-	-
Vote 11 - WATER CAPITAL PROJECTS		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	8 711	40 300	34 778	34 778	34 778	41 847	62 597	60 730
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	3 217	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		8 564	14 651	5 231	10 000	10 000	10 000	10 000	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	5 645	(7 034)	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	0	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		95 545	111 753	(26 944)	105 310	105 435	105 435	105 435	96 177	82 397	97 238
Vote 9 - PUBLIC SAFETY		-	-	-	1 000	1 000	1 000	1 000	-	-	-
Vote 10 - ELECTRICITY		-	-	-	4 000	5 480	5 480	5 480	1 391	-	-
Vote 11 - WATER CAPITAL PROJECTS		6 059	6 399	818	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		110 168	141 665	(27 926)	120 310	121 915	121 915	121 915	97 568	82 397	97 238
<b>Total Capital Expenditure - Vote</b>		110 168	141 665	(19 217)	160 610	156 693	156 693	156 693	139 416	144 995	157 968
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		8 564	17 867	5 231	10 000	10 000	10 000	10 000	-	-	-
Executive and council		-	3 217	-	-	-	-	-	-	-	-
Finance and administration		8 564	14 651	5 231	10 000	10 000	10 000	10 000	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	5 645	(7 034)	1 000	1 000	1 000	1 000	-	-	-
Community and social services		-	5 645	(7 034)	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	1 000	1 000	1 000	1 000	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		73 664	(25 971)	99	54 000	54 000	54 000	54 000	33 000	54 800	58 984
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		73 664	(25 971)	99	54 000	54 000	54 000	54 000	33 000	54 800	58 984
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		27 940	144 123	(17 514)	95 610	91 693	91 693	91 693	106 416	90 195	98 984
Energy sources		-	-	-	6 880	6 880	6 880	6 880	1 391	-	-
Water management		9 753	106 833	37 272	35 490	36 471	36 471	36 471	46 749	25 195	58 984
Waste water management		18 187	37 290	(54 785)	53 240	48 342	48 342	48 342	58 276	65 000	40 000
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	110 168	141 665	(19 217)	160 610	156 693	156 693	156 693	139 416	144 995	157 968
<b>Funded by:</b>											
National Government		91 891	15 465	21 705	149 610	145 693	145 693	145 693	139 416	144 995	157 968
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	91 891	15 465	21 705	149 610	145 693	145 693	145 693	139 416	144 995	157 968
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		6 019	29 210	(47 552)	11 000	11 000	11 000	11 000	-	-	-
<b>Total Capital Funding</b>	7	97 910	44 675	(25 847)	160 610	156 693	156 693	156 693	139 416	144 995	157 968

MP316 Dr J.S. Moroka - Table A6 Budgeted Financial Position

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year+1 2025/26	Budget Year+2 2026/27
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		60 988	3 332	7 714	62 655	62 655	62 655	62 655	108 289	149 762	170 703
Trade and other receivables from exchange transactions	1	173 893	203 594	223 777	316 816	316 816	316 816	316 816	387 576	422 431	458 854
Receivables from non-exchange transactions	1	14 336	30 831	48 896	3 969	3 969	3 969	3 969	117 315	140 974	164 348
Current portion of non-current receivables		(15)	(15)	(15)	-	-	-	-	15	15	15
Inventory	2	5 711	2 318	2 354	(13 465)	(13 465)	(13 465)	(13 465)	13 131	12 838	11 937
VAT		133 426	144 117	152 176	158 741	158 741	158 741	158 741	41 831	41 831	41 831
Other current assets		3 767	4	254	3 767	3 767	3 767	3 767	3 071	3 071	3 071
<b>Total current assets</b>		<b>392 107</b>	<b>384 180</b>	<b>435 157</b>	<b>532 483</b>	<b>532 483</b>	<b>532 483</b>	<b>532 483</b>	<b>671 229</b>	<b>770 922</b>	<b>850 759</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		154	154	154	154	154	154	154	154	154	154
Property, plant and equipment	3	1 813 611	1 881 653	2 068 772	2 032 648	2 028 731	2 028 731	2 028 731	2 278 195	2 355 906	2 443 563
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		0	1 012	751	1 012	1 012	1 012	1 012	751	751	751
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1 813 765</b>	<b>1 882 819</b>	<b>2 069 676</b>	<b>2 033 815</b>	<b>2 029 898</b>	<b>2 029 898</b>	<b>2 029 898</b>	<b>2 279 100</b>	<b>2 356 811</b>	<b>2 444 468</b>
<b>TOTAL ASSETS</b>		<b>2 205 872</b>	<b>2 266 999</b>	<b>2 504 833</b>	<b>2 566 298</b>	<b>2 562 381</b>	<b>2 562 381</b>	<b>2 562 381</b>	<b>2 950 329</b>	<b>3 127 733</b>	<b>3 295 227</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	0	0	-	-	-	-	-	-	-
Consumer deposits		814	834	851	846	846	846	846	888	888	888
Trade and other payables from exchange transactions	4	128 852	105 446	123 013	170 833	170 587	170 587	170 587	197 735	197 277	196 197
Trade and other payables from non-exchange transactions	5	(0)	(0)	6 130	(4 657)	(4 411)	(4 411)	(4 411)	(0)	(0)	(0)
Provision		3 026	3 026	2 140	3 026	3 026	3 026	3 026	2 140	2 140	2 140
VAT		94 545	105 530	115 668	99 063	99 063	99 063	99 063	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>227 237</b>	<b>214 835</b>	<b>247 802</b>	<b>269 110</b>	<b>269 110</b>	<b>269 110</b>	<b>269 110</b>	<b>200 763</b>	<b>200 306</b>	<b>199 225</b>
<b>Non current liabilities</b>											
Financial liabilities	6	0	-	-	-	-	-	-	-	-	-
Provision	7	33 444	29 461	29 461	32 461	32 461	32 461	32 461	29 461	29 461	29 461
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>33 444</b>	<b>29 461</b>	<b>29 461</b>	<b>32 461</b>	<b>32 461</b>	<b>32 461</b>	<b>32 461</b>	<b>29 461</b>	<b>29 461</b>	<b>29 461</b>
<b>TOTAL LIABILITIES</b>		<b>260 681</b>	<b>244 297</b>	<b>277 263</b>	<b>301 571</b>	<b>301 571</b>	<b>301 571</b>	<b>301 571</b>	<b>230 225</b>	<b>229 767</b>	<b>228 687</b>
<b>NET ASSETS</b>		<b>1 945 190</b>	<b>2 022 702</b>	<b>2 227 570</b>	<b>2 264 727</b>	<b>2 260 810</b>	<b>2 260 810</b>	<b>2 260 810</b>	<b>2 720 104</b>	<b>2 897 966</b>	<b>3 066 540</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	1 949 184	2 022 614	2 227 570	2 264 727	2 260 810	2 260 810	2 260 810	2 720 104	2 897 966	3 066 540
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>1 949 184</b>	<b>2 022 614</b>	<b>2 227 570</b>	<b>2 264 727</b>	<b>2 260 810</b>	<b>2 260 810</b>	<b>2 260 810</b>	<b>2 720 104</b>	<b>2 897 966</b>	<b>3 066 540</b>

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
10. Net assets must balance with Total Community Wealth/Equity



MP316 Dr J.S. Moroka - Table A7 Budgeted Cash Flows

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		24 561	24 971	43 079	17 684	17 684	17 684	17 684	31 325	32 891	34 371
Service charges		8 047	9 557	8 409	75 655	75 655	75 655	75 655	83 609	89 159	94 521
Other revenue		100 507	122 671	542 968	30 607	30 607	30 607	30 607	18 988	19 870	20 764
Transfers and Subsidies - Operational	1	479 570	443 285	332 323	494 159	494 159	494 159	494 159	525 118	531 362	531 186
Transfers and Subsidies - Capital	1	614	2 450	-	157 099	153 182	153 182	153 182	146 680	152 626	166 282
Interest		-	-	-	-	-	-	-	7 419	7 760	8 109
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(80 164)	(106 468)	(216 782)	(605 392)	(605 392)	(605 392)	(605 392)	(616 382)	(647 201)	(676 325)
Interest		-	(269)	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>533 136</b>	<b>496 196</b>	<b>709 997</b>	<b>169 812</b>	<b>165 895</b>	<b>165 895</b>	<b>165 895</b>	<b>196 757</b>	<b>186 467</b>	<b>178 909</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		(98 302)	(146 928)	(139 985)	(160 610)	(156 693)	(156 693)	(156 693)	(139 416)	(144 995)	(157 968)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(98 302)</b>	<b>(146 928)</b>	<b>(139 985)</b>	<b>(160 610)</b>	<b>(156 693)</b>	<b>(156 693)</b>	<b>(156 693)</b>	<b>(139 416)</b>	<b>(144 995)</b>	<b>(157 968)</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		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</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>											
Cash/cash equivalents at the year begin:	2	-	60 988	3 332	51 701	51 701	51 701	51 701	50 947	108 289	149 762
Cash/cash equivalents at the year end:	2	434 834	410 255	573 364	60 903	60 903	60 903	60 903	108 289	149 762	170 703

MP316 Dr J.S. Moroka - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	434 834	410 255	573 364	60 903	60 903	60 903	60 903	108 289	149 762	170 703
Other current investments > 90 days		(373 846)	(406 923)	(565 650)	1 752	1 752	1 752	1 752	-	-	0
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>60 988</b>	<b>3 332</b>	<b>7 714</b>	<b>62 655</b>	<b>62 655</b>	<b>62 655</b>	<b>62 655</b>	<b>108 289</b>	<b>149 762</b>	<b>170 703</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		(0)	(0)	6 130	(4 657)	(4 411)	(4 411)	(4 411)	(0)	(0)	(0)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	41 840	72 826	106 479	25 345	25 345	25 345	25 345	(92 259)	(145 208)	(200 539)
Other working capital requirements	3	128 852	105 446	123 013	170 833	170 587	170 587	170 587	197 735	197 277	196 197
Other provisions		3 026	3 026	2 140	3 026	3 026	3 026	3 026	2 140	2 140	2 140
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>173 718</b>	<b>181 298</b>	<b>237 763</b>	<b>194 546</b>	<b>194 546</b>	<b>194 546</b>	<b>194 546</b>	<b>107 617</b>	<b>54 210</b>	<b>(2 202)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(112 730)</b>	<b>(177 965)</b>	<b>(230 048)</b>	<b>(131 891)</b>	<b>(131 891)</b>	<b>(131 891)</b>	<b>(131 891)</b>	<b>672</b>	<b>95 552</b>	<b>172 904</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(112 730)</b>	<b>(177 965)</b>	<b>(230 048)</b>	<b>(131 891)</b>	<b>(131 891)</b>	<b>(131 891)</b>	<b>(131 891)</b>	<b>672</b>	<b>95 552</b>	<b>172 904</b>

References

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

Other working capital requirements

Debtors	-	-	-	-	-	-	-	-	-	-	-
Creditors due	128 852	105 446	123 013	170 833	170 587	170 587	170 587	197 735	197 277	196 197	
<b>Total</b>	<b>(128 852)</b>	<b>(105 446)</b>	<b>(123 013)</b>	<b>(170 833)</b>	<b>(170 587)</b>	<b>(170 587)</b>	<b>(170 587)</b>	<b>(197 735)</b>	<b>(197 277)</b>	<b>(196 197)</b>	

Debtors collection assumptions

Balance outstanding - debtors	188 214	234 409	272 658	320 785	320 785	320 785	320 785	504 907	563 421	623 218
Estimate of debtors collection rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
--	---	---	---	---	---	---	---	---	---	---

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation roll reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

MP316 Dr J.S. Moroka - Table A9 Asset Management

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	74 853	(24 025)	28 890	92 720	87 822	87 822	70 667	95 000	69 492
Roads Infrastructure		3 655	(87 325)	-	21 600	21 600	21 600	11 000	30 000	29 492
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	6 880	6 880	6 880	1 391	-	-
Water Supply Infrastructure		65 141	40 692	(1 132)	-	-	-	-	-	-
Sanitation Infrastructure		674	4 516	31 985	53 240	48 342	48 342	58 276	65 000	40 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>69 470</b>	<b>(42 117)</b>	<b>30 853</b>	<b>81 720</b>	<b>76 822</b>	<b>76 822</b>	<b>70 667</b>	<b>95 000</b>	<b>69 492</b>
Community Facilities		-	5 645	(7 034)	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	0	-	-	-	-	-	-
<b>Community Assets</b>		-	<b>5 645</b>	<b>(7 034)</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		5 384	9 230	4 726	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>5 384</b>	<b>9 230</b>	<b>4 726</b>	-	-	-	-	-	-
Computer Equipment		-	-	-	10 000	10 000	10 000	-	-	-
Furniture and Office Equipment		-	-	345	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	3 217	-	1 000	1 000	1 000	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	110 715	104 533	164 129	(48 858)	2 005	2 005	523	(53)	(5)
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		117 727	94 406	146 747	(48 858)	2 005	2 005	523	(53)	(5)
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>117 727</b>	<b>94 406</b>	<b>146 747</b>	<b>(48 858)</b>	<b>2 005</b>	<b>2 005</b>	<b>523</b>	<b>(53)</b>	<b>(5)</b>
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		(7 013)	10 127	17 383	-	-	-	-	-	-
<b>Other Assets</b>		<b>(7 013)</b>	<b>10 127</b>	<b>17 383</b>	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-



# dr.jsmlm

Dr JS Moroka Local Municipality

OFFICE OF THE SPEAKER

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Enq: Zulu L T

28 March 2024

**TO: CHIEF FINANCIAL OFFICER**

1. You are hereby informed that Council at its special meeting held on the 28 March 2024 resolved as follows:

**R310.03.2024 DRAFT ANNUAL BUDGET 2024/2025 –  
2026/2027 MTREF**

- 1.1. **THAT**, Council adopt the 2024/25 to 2026/27 Draft Medium Term Revenue and Expenditure Framework as follows:

<b>REVENUE &amp; EXPENDITURE SUMMARY</b>	<b>2024-2025 DRAFT BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>
Revenue	952 134 257	977 219 725	1 003 895 152
Operating Expenditure	-766 465 100	-799 357 965	-835 321 073
Capital Expenditure	-139 415 550	-144 994 700	-157 967 900
<b>Surplus/ (Deficit)</b>	<b>46 253 607</b>	<b>32 867 060</b>	<b>10 606 179</b>

- 1.2. **THAT**, Council adopts the proposed Tariff increase for the services provided by the municipality as contained in the tariff structure.

- 1.3. **THAT**, Council adopts the following budget-related policies:

- 1.3.1. Asset Management Policy
- 1.3.2. Budget Policy
- 1.3.3. Cost Containment Policy
- 1.3.4. Credit Control and Debt collection policy
- 1.3.5. Free Basic Services and Indigent Support Policy
- 1.3.6. grants Policy
- 1.3.7. Impairment of Debts and Write off Policy
- 1.3.8. Insurance Management Policy
- 1.3.9. Inventory Management Policy
- 1.3.10. Investment Policy
- 1.3.11. Loss Control Policy

All correspondence should be addressed to The Municipal Manager

**"We develop as we grow"**

- 1.3.12. Property Rates Policy
- 1.3.13. Supply Chain Management Policy
- 1.3.14. Tariff Policy
- 1.3.15. UIF&W Policy
- 1.3.16. Virement Policy.
- 1.3.17. Tariff Tool.

2. Please ensure that the above resolution of Council is dealt with.



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**CLLR. NKOANE M.R**  
**SPEAKER**



# dr.jsmlm

Dr JS Moroka Local Municipality

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## QUALITY CERTIFICATE: DR JS MOROKA LOCAL MUNICIPALITY 2024/2025 DRAFT ANNUAL BUDGET

Please find the quality certificate, as set out in the Government Gazette number 32141 dated 17 April 2009 of Dr JS Moroka Local Municipality.

I, M.M Mathebela Municipal Manager of Dr JS Moroka Local Municipality, hereby certify that the Draft Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act.

Yours faithfully,

  
\_\_\_\_\_  
Ms M.M Mathebela  
Municipal Manager

28/03/24  
Date