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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2023/24

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

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Hide Pre-audit columns on all

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	Executive & Council	
Vote 02 - Office Of The Municipal Manager	01.1	Council & Executive Administration	01.1 - Council & Executive Administration
Vote 03 - Corporate Services	Vote 02	Office Of The Municipal Manager	
Vote 04 - Financial Services	02.1	Office Of The Municipal Manager	02.1 - Office Of The Municipal Manager
Vote 05 - Municipal Infrastructure	Vote 03	Corporate Services	
Vote 06 - Community Services	03.1	Administration And Legal	03.1 - Administration And Legal
Vote 07 - Public Safety & Transport	03.2	Corporate Admin	03.2 - Corporate Admin
Vote 08 - Sports, Arts, Parks, Culture	03.3	Human Resources	03.3 - Human Resources
Vote 09 - Planning & Development	Vote 04	Financial Services	
Vote 10 - Hunan Settlements	04.1	Finance Admin	04.1 - Finance Admin
Vote 11 - ldp, Pms Department	Vote 05	Municipal Infrastructure	
Vote 12 - Spatial Development, Planning & Traditional Aff	05.1	Technical Admin	05.1 - Technical Admin
Vote 13 - Electricity Department	05.2	Roads And Stormwater	05.2 - Roads And Stormwater
Vote 14 - Maluti Water	05.3	Solid Waste Management	05.3 - Solid Waste Management
Vote 15 - Other	05.4	Sanitation	05.4 - Sanitation
	05.5	Water	05.5 - Water
	05.6	Electricity	05.6 - Electricity
	Vote 06	Community Services	
	Vote 07	Public Safety & Transport	
	07.1	Cemetery	07.1 - Cemetery
	07.2	Library	07.2 - Library
	07.3	Library	07.3 - Library
	07.4	Traffic	07.4 - Traffic
	07.5	Traffic	07.5 - Traffic
	07.6	Parks And Recreation	07.6 - Parks And Recreation
	07.7	Safety	07.7 - Safety
	Vote 08	Sports, Arts, Parks, Culture	
	Vote 09	Planning & Development	
	09.1	Planning And Development	09.1 - Planning And Development
	09.2	Led	09.2 - Led
	09.3	ldp	09.3 - ldp
	09.4	Land Use	09.4 - Land Use
	Vote 10	Hunan Settlements	
	Vote 11	ldp, Pms Department	
	Vote 12	Spatial Development, Planning & Traditional Affairs	
	Vote 13	Electricity Department	
	Vote 14	Maluti Water	
	Vote 15	Other	



NC093 Magareng - Contact Information

A. GENERAL INFORMATION			
Municipality	NC093 Magareng		
Grade	5	† Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	NC NORTHERN CAPE		
Web Address			
e-mail Address			
B. CONTACT INFORMATION			
Postal address:			
P.O. Box			
City / Town			
Postal Code			
Street address			
Building			
Street No. & Name			
City / Town			
Postal Code			
General Contacts			
Telephone number			
Fax number			
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

NC093 Magareng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
Governance and administration		78 526	85 555	80 717	80 404	83 514	83 514	84 422	88 083	88 981
Executive and council		47 350	57 743	54 507	59 064	59 064	59 064	62 541	65 287	65 176
Finance and administration		31 176	27 812	26 210	21 340	24 450	24 450	21 881	22 796	23 805
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 600	1 443	1 533	1 329	1 337	1 337	1 393	1 458	1 525
Community and social services		477	1 089	1 216	1 189	1 189	1 189	1 264	1 322	1 383
Sport and recreation		156	-	58	-	-	-	-	-	-
Public safety		967	354	258	140	147	147	130	136	142
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 690	-	(3 731)	450	700	700	450	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 690	-	(3 731)	450	700	700	450	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		61 718	98 110	75 538	72 344	96 909	96 909	130 764	93 166	95 309
Energy sources		21 138	19 902	15 546	21 361	21 611	21 611	35 848	39 415	39 232
Water management		29 343	64 407	44 059	33 037	57 102	57 102	50 145	27 744	28 834
Waste water management		6 615	6 281	8 985	9 101	9 351	9 351	35 402	16 186	16 955
Waste management		4 621	7 520	6 948	8 845	8 845	8 845	9 368	9 821	10 289
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	143 534	185 107	154 057	154 528	182 460	182 460	217 029	182 707	185 816
Expenditure - Functional										
Governance and administration		104 053	118 183	100 622	48 038	40 020	40 020	57 910	59 981	62 564
Executive and council		12 248	13 634	14 323	13 024	12 080	12 080	13 006	12 686	13 197
Finance and administration		91 805	104 550	86 298	35 015	27 940	27 940	44 904	47 296	49 367
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 290	12 510	12 770	12 438	11 356	11 356	12 754	13 320	13 471
Community and social services		1 188	2 703	2 526	2 850	2 605	2 605	2 571	2 707	2 598
Sport and recreation		3 316	4 354	3 390	4 212	3 533	3 533	5 218	5 433	5 647
Public safety		4 734	4 650	4 001	4 230	4 116	4 116	3 747	3 903	3 889
Housing		1 052	802	2 854	1 146	1 102	1 102	1 219	1 278	1 337
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4 625	3 665	6 198	7 222	6 272	6 272	24 739	25 500	26 895
Planning and development		2 728	2 639	3 787	5 832	4 443	4 443	6 164	6 519	6 969
Road transport		1 897	1 026	2 411	1 390	1 829	1 829	18 575	18 981	19 926
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		47 808	43 053	61 720	114 616	108 628	108 628	82 271	85 139	88 638
Energy sources		23 652	23 273	26 683	44 824	44 315	44 315	35 688	36 916	38 620
Water management		18 183	14 559	24 405	28 868	28 397	28 397	24 970	26 144	26 934
Waste water management		3 673	3 603	9 482	21 149	19 660	19 660	17 115	17 367	18 142
Waste management		2 301	1 617	1 150	19 774	16 255	16 255	4 498	4 712	4 942
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	166 777	177 412	181 310	182 313	166 276	166 276	177 674	183 940	191 568
Surplus/(Deficit) for the year		(23 243)	7 696	(27 253)	(27 786)	16 184	16 184	39 355	(1 233)	(5 752)

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.

Economic and environmental services	1 690	-	(3 731)	450	700	700	450	-	-
Planning and development	-	-	-	-	-	-	-	-	-
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City									
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	1 690	-	(3 731)	450	700	700	450	-	-
Public Transport									
Road and Traffic Regulation									
Roads	1 690	-	(3 731)	450	700	700	450	-	-
Taxi Ranks									
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	61 718	98 110	75 538	72 344	96 909	96 909	130 764	93 166	95 309
Energy sources	21 138	19 902	15 546	21 361	21 611	21 611	35 848	39 415	39 232
Electricity	21 138	19 902	15 546	21 361	21 611	21 611	35 848	39 415	39 232
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	29 343	64 407	44 059	33 037	57 102	57 102	50 145	27 744	28 834
Water Treatment									
Water Distribution	29 343	64 407	44 059	33 037	57 102	57 102	50 145	27 744	28 834
Water Storage									
Waste water management	6 615	6 281	8 985	9 101	9 351	9 351	35 402	16 186	16 955
Public Toilets									
Sewerage	6 615	6 281	8 985	9 101	9 351	9 351	35 402	16 186	16 955
Storm Water Management									
Waste Water Treatment									
Waste management	4 621	7 520	6 948	8 845	8 845	8 845	9 368	9 821	10 289
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal	4 621	7 520	6 948	8 845	8 845	8 845	9 368	9 821	10 289
Street Cleaning									
Other	-	-	-	-	-	-	-	-	-
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	2 143 534	185 107	154 057	154 528	182 460	182 460	217 029	182 707	185 816

Economic and environmental services		4 625	3 665	6 198	7 222	6 272	6 272	24 739	25 500	26 895
Planning and development		2 728	2 639	3 787	5 832	4 443	4 443	6 164	6 519	6 969
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		2 728	2 639	3 787	5 832	4 443	4 443	6 164	6 519	6 969
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport		1 897	1 026	2 411	1 390	1 829	1 829	18 575	18 981	19 926
Public Transport										
Road and Traffic Regulation										
Roads		1 897	1 026	2 411	1 390	1 829	1 829	18 575	18 981	19 926
Taxi Ranks										
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		47 808	43 053	61 720	114 616	108 628	108 628	82 271	85 139	88 638
Energy sources		23 652	23 273	26 683	44 824	44 315	44 315	35 688	36 916	38 620
Electricity		23 652	23 273	26 683	44 824	44 315	44 315	35 688	36 916	38 620
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		18 183	14 559	24 405	28 868	28 397	28 397	24 970	26 144	26 934
Water Treatment										
Water Distribution		18 183	14 559	24 405	28 868	28 397	28 397	24 970	26 144	26 934
Water Storage										
Waste water management		3 673	3 603	9 482	21 149	19 660	19 660	17 115	17 367	18 142
Public Toilets										
Sewerage		3 673	3 603	9 482	21 149	19 660	19 660	17 115	17 367	18 142
Storm Water Management										
Waste Water Treatment										
Waste management		2 301	1 617	1 150	19 774	16 255	16 255	4 498	4 712	4 942
Recycling										
Solid Waste Disposal (Landfill Sites)		2 301	1 617	1 150	19 774	16 255	16 255	4 498	4 712	4 942
Solid Waste Removal										
Street Cleaning										
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	166 777	177 412	181 310	182 313	166 276	166 276	177 674	183 940	191 568
Surplus/(Deficit) for the year		(23 243)	7 696	(27 253)	(27 786)	16 184	16 184	39 355	(1 233)	(5 752)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, 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

NC093 Magareng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 01 - Executive & Council		47 350	57 743	54 507	59 064	59 064	59 064	62 541	65 287	65 176
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		23	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		31 153	27 812	26 210	21 340	24 450	24 450	21 881	22 796	23 805
Vote 05 - Municipal Infrastructure		63 407	98 110	71 807	72 794	97 609	97 609	131 214	93 166	95 309
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1 600	1 443	1 533	1 329	1 337	1 337	1 393	1 458	1 525
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	143 534	185 107	154 057	154 528	182 460	182 460	217 029	182 707	185 816
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		9 611	10 425	11 458	10 987	11 087	11 087	10 836	10 415	10 983
Vote 02 - Office Of The Municipal Manager		2 243	2 563	1 839	2 037	993	993	2 169	2 270	2 214
Vote 03 - Corporate Services		8 581	11 742	12 037	14 279	8 966	8 966	15 806	17 045	17 838
Vote 04 - Financial Services		83 298	92 872	74 326	20 736	18 974	18 974	29 098	30 251	31 529
Vote 05 - Municipal Infrastructure		50 379	45 196	66 622	119 589	112 512	112 512	104 180	107 628	112 392
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		9 121	11 352	9 717	11 292	10 254	10 254	11 535	12 042	12 134
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		3 543	3 261	5 312	3 394	3 490	3 490	4 048	4 288	4 478
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	166 777	177 412	181 310	182 313	166 276	166 276	177 674	183 940	191 568
Surplus/(Deficit) for the year	2	(23 243)	7 696	(27 253)	(27 786)	16 184	16 184	39 355	(1 233)	(5 752)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

NC093 Magareng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Revenue by Vote	1									
Vote 01 - Executive & Council		47 350	57 743	54 507	59 064	59 064	59 064	62 541	65 287	65 176
01.1 - Council & Executive Administration		47 350	57 743	54 507	59 064	59 064	59 064	62 541	65 287	65 176
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
02.1 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		23	-	-	-	-	-	-	-	-
03.1 - Administration And Legal		-	-	-	-	-	-	-	-	-
03.2 - Corporate Admin		23	-	-	-	-	-	-	-	-
03.3 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		31 153	27 812	26 210	21 340	24 450	24 450	21 881	22 796	23 805
04.1 - Finance Admin		31 153	27 812	26 210	21 340	24 450	24 450	21 881	22 796	23 805
Vote 05 - Municipal Infrastructure		63 407	98 110	71 807	72 794	97 609	97 609	131 214	93 166	95 309
05.1 - Technical Admin		-	-	-	-	-	-	-	-	-
05.2 - Roads And Stormwater		1 690	-	(3 731)	450	700	700	450	-	-
05.3 - Solid Waste Management		4 621	7 520	6 948	8 845	8 845	8 845	9 368	9 821	10 289
05.4 - Sanitation		6 615	6 281	8 985	9 101	9 351	9 351	35 402	16 186	16 955
05.5 - Water		29 343	64 407	44 059	33 037	57 102	57 102	50 145	27 744	28 834
05.6 - Electricity		21 138	19 902	15 546	21 361	21 611	21 611	35 848	39 415	39 232
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1 600	1 443	1 533	1 329	1 337	1 337	1 393	1 458	1 525
07.1 - Cemetary		2	139	116	89	89	89	117	122	128
07.2 - Library		475	950	1 100	1 100	1 100	1 100	1 147	1 200	1 255
07.3 - Library		-	-	-	-	-	-	-	-	-
07.4 - Traffic		967	354	258	140	147	147	130	136	142
07.5 - Traffic		-	-	-	-	-	-	-	-	-
07.6 - Parks And Recreation		156	-	58	-	-	-	-	-	-
07.7 - Safety		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
09.1 - Planning And Development		-	-	-	-	-	-	-	-	-
09.2 - Led		-	-	-	-	-	-	-	-	-
09.3 - Idp		-	-	-	-	-	-	-	-	-
09.4 - Land Use		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	143 534	185 107	154 057	154 528	182 460	182 460	217 029	182 707	185 816

NC093 Magareng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure by Vote										
Vote 01 - Executive & Council	1	9 611	10 425	11 458	10 987	11 087	11 087	10 836	10 415	10 983
01.1 - Council & Executive Administration		9 611	10 425	11 458	10 987	11 087	11 087	10 836	10 415	10 983
Vote 02 - Office Of The Municipal Manager		2 243	2 563	1 839	2 037	993	993	2 169	2 270	2 214
02.1 - Office Of The Municipal Manager		2 243	2 563	1 839	2 037	993	993	2 169	2 270	2 214
Vote 03 - Corporate Services		8 581	11 742	12 037	14 279	8 966	8 966	15 806	17 045	17 838
03.1 - Administration And Legal		4 078	4 092	4 586	550	571	571	1 479	1 760	1 844
03.2 - Corporate Admin		2 213	3 111	5 369	10 764	5 907	5 907	11 153	11 842	12 383
03.3 - Human Resources		2 291	4 539	2 082	2 965	2 489	2 489	3 174	3 443	3 611
Vote 04 - Financial Services		83 298	92 872	74 326	20 736	18 974	18 974	29 098	30 251	31 529
04.1 - Finance Admin		83 298	92 872	74 326	20 736	18 974	18 974	29 098	30 251	31 529
Vote 05 - Municipal Infrastructure		50 379	45 196	66 622	119 589	112 512	112 512	104 180	107 628	112 392
05.1 - Technical Admin		237	181	1 329	3 583	2 055	2 055	3 335	3 509	3 828
05.2 - Roads And Stormwater		1 897	1 026	2 411	1 390	1 829	1 829	18 575	18 981	19 926
05.3 - Solid Waste Management		2 314	1 630	1 163	19 774	16 255	16 255	4 498	4 712	4 942
05.4 - Sanitation		3 679	3 609	9 488	21 149	19 660	19 660	17 115	17 367	18 142
05.5 - Water		18 141	14 602	24 439	28 868	28 397	28 397	24 970	26 144	26 934
05.6 - Electricity		24 112	24 149	27 792	44 824	44 315	44 315	35 688	36 916	38 620
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		9 121	11 352	9 717	11 292	10 254	10 254	11 535	12 042	12 134
07.1 - Cemetary		315	434	559	519	386	386	422	461	474
07.2 - Library		873	2 269	1 967	2 331	2 219	2 219	2 148	2 246	2 124
07.3 - Library		-	-	-	-	-	-	-	-	-
07.4 - Traffic		2 107	1 877	2 593	2 301	2 606	2 606	3 747	3 893	3 880
07.5 - Traffic		-	-	-	-	-	-	-	-	-
07.6 - Parks And Recreation		3 305	4 344	3 378	4 212	3 533	3 533	5 218	5 433	5 647
07.7 - Safety		2 521	2 429	1 219	1 929	1 510	1 510	-	9	10
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		3 543	3 261	5 312	3 394	3 490	3 490	4 048	4 288	4 478
09.1 - Planning And Development		-	-	705	-	-	-	-	-	-
09.2 - Led		1 360	1 273	1 618	1 336	1 168	1 168	1 817	1 948	2 029
09.3 - Idp		1 132	1 185	841	912	1 219	1 219	1 012	1 062	1 112
09.4 - Land Use		1 052	802	2 149	1 146	1 102	1 102	1 219	1 278	1 337
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	166 777	177 412	181 310	182 313	166 276	166 276	177 674	183 940	191 568
Surplus/(Deficit) for the year	2	(23 243)	7 696	(27 253)	(27 786)	16 184	16 184	39 355	(1 233)	(5 752)

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	16 867	15 625	15 185	20 897	20 897	20 897	10 416	33 713	35 550	35 881
Service charges - Water	2	7 831	7 453	8 426	8 975	9 014	9 014	6 179	9 156	9 604	10 056
Service charges - Waste Water Management	2	6 117	5 725	7 569	7 016	7 016	7 016	7 384	10 832	11 363	11 897
Service charges - Waste Management	2	4 621	4 404	5 666	6 437	6 437	6 437	4 019	6 683	7 011	7 340
Sale of Goods and Rendering of Services		560	774	576	1 782	1 819	1 819	471	624	654	685
Agency services		56	57	76	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables		12 323	5 886	2 749	5 223	11 418	11 418	5 296	13 632	14 272	14 972
Interest earned from Current and Non Current Assets		3 269	9 582	6 296	3 122	-	-	9 970	-	-	-
Dividends											
Rent on Land		8	14	8	6	6	6	2	3	3	4
Rental from Fixed Assets		5	4	4	3	3	3	1	3	3	3
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 879	1 194	6 105	126	126	126	543	71	74	77
Non-Exchange Revenue											
Property rates	2	11 265	11 554	11 674	12 319	12 319	12 319	11 254	13 926	14 608	15 363
Surcharges and Taxes											
Fines, penalties and forfeits		569	229	127	46	53	53	79	135	141	148
Licences or permits		(232)	(117)	(2 194)	-	-	-	-	-	-	-
Transfer and subsidies - Operational		55 611	61 440	62 864	64 964	65 964	65 964	59 415	68 488	69 487	69 431
Interest		-	-	-	-	-	-	-	4 798	5 023	5 269
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(56)	53	196	-	-	-	-	-	-	-
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		120 692	123 876	125 327	130 916	135 072	135 072	115 028	162 062	167 794	171 126
Expenditure											
Employee related costs	2	43 771	48 576	49 810	53 078	44 475	44 475	40 667	53 709	56 091	58 178
Remuneration of councillors		3 708	3 598	4 263	4 675	5 466	5 466	4 283	4 807	5 109	5 429
Bulk purchases - electricity	2	20 180	21 199	22 499	24 750	24 750	24 750	7 439	25 000	26 225	27 458
Inventory consumed	8	-	-	-	2 700	2 700	2 700	-	12 920	12 139	12 670
Debt impairment	3	-	-	-	-	-	-	-	35 391	37 054	38 410
Depreciation and amortisation		12 991	32 271	26 674	30 431	25 974	25 974	23 811	25 954	27 174	28 505
Interest		7 882	4 319	5 447	-	-	-	-	-	-	-
Contracted services		2 405	4 405	5 752	6 720	6 221	6 221	3 031	9 594	10 373	10 705
Transfers and subsidies		-	35	-	20	-	-	-	-	-	-
Irrecoverable debts written off		46 788	37 955	35 391	37 815	35 391	35 391	32 442	-	-	-
Operational costs		11 298	11 929	8 776	10 974	9 433	9 433	5 590	10 299	9 780	10 215
Losses on disposal of Assets		261	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		149 286	164 286	158 612	171 164	154 410	154 410	117 262	177 674	183 945	191 568
Surplus/(Deficit)		(28 593)	(40 410)	(33 286)	(40 248)	(19 339)	(19 339)	(2 234)	(15 612)	(16 151)	(20 442)
Transfers and subsidies - capital (monetary allocations)	6	22 842	61 231	25 034	23 612	45 888	45 888	23 043	51 967	14 913	14 690
Transfers and subsidies - capital (in-kind)	6	-	-	3 696	-	1 500	1 500	-	3 000	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 752)	20 821	(4 556)	(16 636)	28 050	28 050	20 809	39 355	(1 238)	(5 752)
Income Tax											
Surplus/(Deficit) after income tax		(5 752)	20 821	(4 556)	(16 636)	28 050	28 050	20 809	39 355	(1 238)	(5 752)
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		(5 752)	20 821	(4 556)	(16 636)	28 050	28 050	20 809	39 355	(1 238)	(5 752)
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	(5 752)	20 821	(4 556)	(16 636)	28 050	28 050	20 809	39 355	(1 238)	(5 752)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	261	-	-	-	-	290	304	319
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		27 006	55 426	25 639	23 612	47 388	47 388	23 111	54 967	14 913	14 690
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		27 006	55 426	25 900	23 612	47 388	47 388	23 111	55 257	15 217	15 009
Total Capital Expenditure - Vote		27 006	55 426	25 900	23 612	47 388	47 388	23 111	55 257	15 217	15 009
Capital Expenditure - Functional											
Governance and administration		-	-	261	-	-	-	-	290	304	319
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	261	-	-	-	-	290	304	319
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		27 006	55 426	25 639	23 612	47 388	47 388	23 111	54 967	14 913	14 690
Energy sources		1 180	(5 207)	207	-	-	-	-	-	2 100	1 500
Water management		25 826	60 633	24 039	23 612	47 388	47 388	23 111	35 452	12 813	13 190
Waste water management		-	-	1 394	-	-	-	-	19 515	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	27 006	55 426	25 900	23 612	47 388	47 388	23 111	55 257	15 217	15 009
Funded by:											
National Government		27 006	(71)	16 039	23 612	27 612	27 612	23 111	31 967	14 913	14 690
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	1 180	-	1 500	1 500	-	3 000	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	55 497	6 559	-	18 276	18 276	-	20 000	-	-
Transfers recognised - capital	4	27 006	55 426	23 778	23 612	47 388	47 388	23 111	54 967	14 913	14 690
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	2 122	-	-	-	-	290	304	319
Total Capital Funding	7	27 006	55 426	25 900	23 612	47 388	47 388	23 111	55 257	15 217	15 009

References

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

Vote 09 - Planning & Development	-	-	-	-	-	-	-	-	-	-	-
09.1 - Planning And Development	-	-	-	-	-	-	-	-	-	-	-
09.2 - Led	-	-	-	-	-	-	-	-	-	-	-
09.3 - Idp	-	-	-	-	-	-	-	-	-	-	-
09.4 - Land Use	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	27 006	55 426	25 900	23 612	47 388	47 388	23 111	55 257	15 217	15 009	
Total Capital Expenditure	27 006	55 426	25 900	23 612	47 388	47 388	23 111	55 257	15 217	15 009	

NC093 Magareng - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		213	(80 049)	(96 228)	(191 852)	(135 514)	(135 514)	(546)	(138 558)	(148 560)	135 498
Trade and other receivables from exchange transactions	1	6 691	9 942	7 863	16 780	16 780	16 780	2 222	90 110	95 613	98 974
Receivables from non-exchange transactions	1	2 320	3 745	5 102	11 622	11 622	11 622	14 365	15 690	16 440	17 233
Current portion of non-current receivables											
Inventory	2	174	166	166	463	463	463	166	163	(128)	(399)
VAT		46 982	48 793	54 920	49 806	49 806	49 806	56 931	54 920	57 502	60 319
Other current assets		1 545	1 557	(1 810)	1 545	1 545	1 545	(2 001)	(1 810)	(1 898)	(1 991)
Total current assets		57 923	(15 847)	(29 986)	(111 637)	(55 299)	(55 299)	71 136	20 515	18 969	309 635
Non current assets											
Investments											
Investment property		23 831	23 831	23 831 200,00	23 831	23 831	23 831	23 831	23 831	24 951	26 174
Property, plant and equipment	3	295 957	347 790	352 230	300 056	323 833	323 833	351 530	281 929	252 542	263 963
Biological assets											
Living and non-living resources											
Heritage assets		371	371	371	371	371	371	371	371	388	407
Intangible assets		79	40	20	79	79	79	20	20	21	22
Trade and other receivables from exchange transactions		1	0	0	1	1	1	0	-	-	-
Non-current receivables from non-exchange transactions											
Other non-current assets											
Total non current assets		320 239	372 032	376 452	324 339	348 115	348 115	375 752	306 151	277 903	290 566
TOTAL ASSETS		378 162	356 185	346 466	212 702	292 816	292 816	446 889	326 666	296 871	600 201
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		484	484	191	-	-	-	165	165	172	181
Consumer deposits		1 231	1 271	1 303	1 254	1 254	1 254	1 319	611	639	671
Trade and other payables from exchange transactions	4	215 222	365 068	380 148	196 207	232 352	232 352	320 290	320 290	333 367	348 804
Trade and other payables from non-exchange transactions	5	21 142	17 296	15 920	13 273	13 273	13 273	22 398	(264)	(712)	(219)
Provision		6 442	7 583	7 741	6 442	6 442	6 442	7 741	9 051	9 477	9 941
VAT		18 645	19 585	24 009	21 070	21 070	21 070	24 567	24 009	25 154	26 386
Other current liabilities		-	-	-	-	-	-	-	2 224	2 329	2 443
Total current liabilities		263 166	411 289	429 314	238 246	274 391	274 391	376 480	356 086	370 426	388 207
Non current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	1 450	7 359	11 444	1 402	1 402	1 402	11 444	11 911	12 463	13 134
Long term portion of trade payables											
Other non-current liabilities											
Total non current liabilities		1 450	7 359	11 444	1 402	1 402	1 402	11 444	11 911	12 463	13 134
TOTAL LIABILITIES		264 616	418 647	440 758	239 648	275 793	275 793	387 924	367 997	382 889	401 341
NET ASSETS		113 546	(62 462)	(94 292)	(26 946)	17 024	17 024	58 964	(41 331)	(86 017)	198 861
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	129 954	162 876	145 568	(16 636)	28 050	28 050	143 679	(41 630)	(86 013)	199 169
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	129 954	162 876	145 568	(16 636)	28 050	28 050	143 679	(41 630)	(86 013)	199 169

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.

NC093 Magareng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	578	210	6 674	252 898	303 431	303 431	(6 612)	219 503	404 029	592 444
Other current investments > 90 days		(365)	(80 259)	(102 902)	(444 750)	(438 945)	(438 945)	6 066	(358 061)	(552 589)	(456 946)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		213	(80 049)	(96 228)	(191 852)	(135 514)	(135 514)	(546)	(138 558)	(148 560)	135 498
Application of cash and investments											
Unspent conditional transfers		21 142	17 296	15 920	13 273	13 273	13 273	22 398	(264)	(712)	(219)
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	215 222	365 068	380 148	135 087	173 009	173 009	236 284	283 791	295 266	308 672
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		236 364	382 365	396 068	148 360	186 281	186 281	258 682	283 527	294 554	308 453
Surplus(shortfall)		(236 152)	(462 414)	(492 297)	(340 212)	(321 795)	(321 795)	(259 228)	(422 085)	(443 114)	(172 955)

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	-	-	-	61 120	59 343	59 343	4 795	36 499	38 101	40 132
Creditors due	215 222	365 068	380 148	196 207	232 352	232 352	241 079	320 290	333 367	348 804
Total	(215 222)	(365 068)	(380 148)	(135 087)	(173 009)	(173 009)	(236 284)	(283 791)	(295 266)	(308 672)

Debtors collection assumptions

Balance outstanding - debtors	9 011	13 687	12 965	28 403	28 403	28 403	16 587	105 800	112 053	116 207
Estimate of debtors collection rate	0,0%	0,0%	0,0%	215,2%	208,9%	208,9%	28,9%	34,5%	34,0%	34,5%

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	-	-	-	-	-	-	-	-	-	-
6	-									

Note:

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

Total Upgrading of Existing Assets	6	25 553	60 633	17 355	18 612	38 388	38 388	35 742	13 117	13 509
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25 553	60 633	17 355	18 612	38 388	38 388	35 452	12 813	13 190
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		25 553	60 633	17 355	18 612	38 388	38 388	35 452	12 813	13 190
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	290	304	319
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	27 006	55 426	25 900	23 612	47 388	47 388	55 257	15 217	15 009
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 180	(5 207)	-	-	-	-	-	2 100	1 500
Water Supply Infrastructure		25 826	60 633	23 778	23 612	47 388	47 388	54 967	12 813	13 190
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		27 006	55 426	23 778	23 612	47 388	47 388	54 967	14 913	14 690
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	290	304	319
Transport Assets		-	-	2 122	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		27 006	55 426	25 900	23 612	47 388	47 388	55 257	15 217	15 009

ASSET REGISTER SUMMARY - PPE (WDV)	5	317 859	369 392	374 250	324 338	348 114	348 114	303 949	275 597	288 147
<i>Roads Infrastructure</i>		-	-	(16 557)	-	-	-	(16 557)	(17 336)	(18 185)
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>		168 169	101 656	123 697	164 365	164 365	164 365	-	2 100	1 500
<i>Water Supply Infrastructure</i>		86 726	144 236	138 264	110 338	134 114	134 114	193 231	157 575	165 045
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		14 225	4 998	5 341	10 421	10 421	10 421	5 341	5 592	5 867
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>										
Infrastructure		269 120	250 890	250 744	285 124	308 900	308 900	182 015	147 932	154 227
Community Assets		5 730	8 919	6 977	3 812	3 812	3 812	6 977	7 304	7 662
Heritage Assets		371	371	371	371	371	371	371	388	407
Investment properties		23 831	24 951	26 174						
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		79	40	20	79	79	79	20	21	22
Computer Equipment										
Furniture and Office Equipment		1 989	1 166	605	1 989	1 989	1 989	605	633	664
Machinery and Equipment		-	-	-	-	-	-	290	304	319
Transport Assets		116	116	2 238	(7 492)	(7 492)	(7 492)	377	395	414
Land		16 622	84 060	89 464	16 622	16 622	16 622	89 464	93 669	98 258
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	317 859	369 392	374 250	324 338	348 114	348 114	303 949	275 597	288 147
EXPENDITURE OTHER ITEMS		13 886	32 271	33 444	35 231	32 703	32 703	30 454	30 478	31 965
Depreciation	7	12 991	32 271	26 674	30 431	25 974	25 974	25 954	27 174	28 505
Repairs and Maintenance by Asset Class	3	894	-	6 770	4 800	6 729	6 729	4 500	3 304	3 460
<i>Roads Infrastructure</i>		-	-	1 324	450	5	5	300	315	330
<i>Storm water Infrastructure</i>		894	-	4 078	1 800	2 800	2 800	1 800	472	494
<i>Electrical Infrastructure</i>		-	-	249	450	450	450	450	472	494
<i>Water Supply Infrastructure</i>		-	-	61	300	2 325	2 325	700	734	769
<i>Sanitation Infrastructure</i>		-	-	(12)	450	320	320	300	315	330
<i>Solid Waste Infrastructure</i>		-	-	36	300	55	55	150	157	165
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		894	-	5 735	3 750	5 955	5 955	3 700	2 465	2 581
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	552	700	424	424	800	839	879
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	552	700	424	424	800	839	879
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	72	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	411	350	350	350	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		13 886	32 271	33 444	35 231	32 703	32 703	30 454	30 478	31 965
Renewal and upgrading of Existing Assets as % of total capex		95,6%	109,4%	91,8%	100,0%	100,0%	100,0%	100,0%	86,2%	90,0%
Renewal and upgrading of Existing Assets as % of deprecn		198,8%	187,9%	89,1%	77,6%	182,4%	182,4%	212,9%	48,3%	47,4%
R&M as a % of PPE & Investment Property		0,3%	0,0%	1,8%	1,5%	1,9%	1,9%	1,5%	1,2%	1,2%
Renewal and upgrading and R&M as a % of PPE and Investment Property		8,4%	16,4%	8,2%	8,8%	15,6%	15,6%	19,7%	6,0%	5,9%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

NC093 Magareng - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		582	1 218	435	2 294	2 294	2 294	2 442	2 561	2 682
Sanitation (free sanitation service to indigent households)		1 037	1 737	203	3 072	3 072	3 072	3 235	3 394	3 553
Electricity/other energy (50kwh per indigent household per month)		90	104	49	1 200	1 200	1 200	3 666	1 591	1 666
Refuse (removed once a week for indigent households)		724	1 194	170	1 759	1 759	1 759	1 941	2 036	2 132
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	2 433	4 254	857	8 325	8 325	8 325	11 284	9 582	10 033
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		945	987	987	1 128	1 129	1 129	1 102	1 156	1 210
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
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	6									
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		945	987	987	1 128	1 129	1 129	1 102	1 156	1 210

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

NC093 Magareng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	12 209	12 541	12 661	13 447	13 447	13 447	12 206	15 027	15 764	16 573
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		945	987	987	1 128	1 129	1 129	952	1 102	1 156	1 210
Net Property Rates		11 265	11 554	11 674	12 319	12 319	12 319	11 254	13 926	14 608	15 363
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	16 957	15 729	15 234	22 097	22 097	22 097	10 435	37 379	37 142	37 547
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		90	104	49	1 200	1 200	1 200	20	3 666	1 591	1 666
Net Service charges - Electricity		16 867	15 625	15 185	20 897	20 897	20 897	10 416	33 713	35 550	35 881
Service charges - Water											
Total Service charges - Water	6	8 413	8 671	8 861	11 269	11 308	11 308	6 221	11 597	12 165	12 737
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		582	1 218	435	2 294	2 294	2 294	42	2 442	2 561	2 682
Net Service charges - Water		7 831	7 453	8 426	8 975	9 014	9 014	6 179	9 156	9 604	10 056
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		7 154	7 462	7 772	10 088	10 088	10 088	7 454	14 067	14 757	15 450
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		1 037	1 737	203	3 072	3 072	3 072	70	3 235	3 394	3 553
Net Service charges - Waste Water Management		6 117	5 725	7 569	7 016	7 016	7 016	7 384	10 832	11 363	11 897
Service charges - Waste Management											
Total refuse removal revenue	6	5 345	5 598	5 836	8 196	8 196	8 196	4 105	8 624	9 047	9 472
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		724	1 194	170	1 759	1 759	1 759	86	1 941	2 036	2 132
Net Service charges - Waste Management		4 621	4 404	5 666	6 437	6 437	6 437	4 019	6 683	7 011	7 340
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	30 163	31 337	33 787	35 765	31 558	31 558	29 819	37 499	39 187	40 677
Pension and UIF Contributions		5 105	5 640	5 832	5 910	5 140	5 140	4 806	6 742	7 074	7 475
Medical Aid Contributions		2 003	1 949	2 281	2 960	1 856	1 856	1 692	2 691	2 810	3 007
Overtime		2 808	1 982	2 585	3 773	2 315	2 315	1 341	1 000	1 000	1 000
Performance Bonus		2 349	2 749	2 854	2 872	2 158	2 158	2 261	3 059	3 185	3 262
Motor Vehicle Allowance		654	908	893	1 173	682	682	257	1 553	1 618	1 684
Cellphone Allowance		230	52	295	86	73	73	43	66	69	72
Housing Allowances		425	499	514	411	136	136	64	231	269	107
Other benefits and allowances		223	1 216	538	7	393	393	331	491	492	492
Payments in lieu of leave											
Long service awards		-	-	-	-	-	-	-	110	112	113
Post-retirement benefit obligations	4	(385)	757	(100)	-	-	-	-	-	-	-
Entertainment											
Scarcity		-	21	41	121	81	81	1	166	172	178
Acting and post related allowance		196	102	95	-	84	84	54	100	105	110
In kind benefits		-	1 365	194	-	-	-	-	-	-	-
sub-total	5	43 771	48 576	49 810	53 078	44 475	44 475	40 667	53 709	56 091	58 178
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	43 771	48 576	49 810	53 078	44 475	44 475	40 667	53 709	56 091	58 178

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	12 300	32 095	25 974	30 431	25 974	25 974	23 811	25 954	27 174	28 505
Lease amortisation										
Capital asset impairment	691	176	700	-	-	-	-	-	-	-
Total Depreciation and amortisation	12 991	32 271	26 674	30 431	25 974	25 974	23 811	25 954	27 174	28 505
Bulk purchases - electricity										
Electricity bulk purchases	20 180	21 199	22 499	24 750	24 750	24 750	7 439	25 000	26 225	27 458
Total bulk purchases	20 180	21 199	22 499	24 750	24 750	24 750	7 439	25 000	26 225	27 458
Transfers and grants										
Cash transfers and grants	-	35	-	10	-	-	-	-	-	-
Non-cash transfers and grants	-	-	-	10	-	-	-	-	-	-
Total transfers and grants	-	35	-	20	-	-	-	-	-	-
Contracted Services										
Outsourced Services	1 460	3 451	4 259	4 367	3 380	3 380	981	4 239	4 505	4 672
Consultants and Professional Services	775	843	171	600	300	300	214	1 650	1 877	1 904
Contractors	170	111	1 322	1 753	2 542	2 542	1 836	3 705	3 991	4 128
Total contracted services	2 405	4 405	5 752	6 720	6 221	6 221	3 031	9 594	10 373	10 705
Operational Costs										
Collection costs										
Contributions to 'other' provisions										
Audit fees	3 250	2 788	1 444	1 500	1 500	1 500	1 075	1 000	1 049	1 098
Other Operational Costs	8 048	9 141	7 333	9 474	7 933	7 933	4 515	9 299	8 731	9 116
Total Operational Costs	11 298	11 929	8 776	10 974	9 433	9 433	5 590	10 299	9 780	10 215
Repairs and Maintenance by Expenditure Item										
Employee related costs										
Inventory Consumed (Project Maintenance)	894	-	6 373	4 750	6 444	6 444	3 802	4 300	3 095	3 240
Contracted Services	-	-	397	50	286	286	-	200	210	220
Operational Costs										
Total Repairs and Maintenance Expenditure	894	-	6 770	4 800	6 729	6 729	3 802	4 500	3 304	3 460
Inventory Consumed										
Inventory Consumed - Water	-	-	-	2 700	2 700	2 700	-	2 500	2 623	2 746
Inventory Consumed - Other	-	-	-	-	-	-	-	10 420	9 516	9 924
Total Inventory Consumed & Other Material	-	-	-	2 700	2 700	2 700	-	12 920	12 139	12 670
check	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

NC093 Magareng - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Office Of The Municipal Manager	Vote 03 - Corporate Services	Vote 04 - Financial Services	Vote 05 - Municipal Infrastructure	Vote 06 - Community Services	Vote 07 - Public Safety & Transport	Vote 08 - Sports, Arts, Parks, Culture	Vote 09 - Planning & Development	Vote 10 - Hunan Settlements	Vote 11 - Idp, Pms Department	Vote 12 - Spatial Development, Planning & Traditional	Vote 13 - Electricity Department	Vote 14 - Maluti Water	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity						33 713											33 713
Service charges - Water						9 156											9 156
Service charges - Waste Water Management						10 832											10 832
Service charges - Waste Management					6 683												6 683
Sale of Goods and Rendering of Services					97	410		117									624
Agency services					-												-
Interest																	-
Interest earned from Receivables					45	13 587											13 632
Interest earned from Current and Non Current Assets					-	-											-
Dividends																	-
Rent on Land					3												3
Rental from Fixed Assets					3												3
Licence and permits								-									-
Operational Revenue					-			71									71
Non-Exchange Revenue																	
Property rates						13 926											13 926
Surcharges and Taxes																	-
Fines, penalties and forfeits					11	65		59									135
Licences or permits					-												-
Transfer and subsidies - Operational	62 541			-	3 000	1 800		1 147									68 488
Interest					4 798												4 798
Fuel Levy																	-
Operational Revenue																	-
Gains on disposal of Assets																	-
Other Gains																	-
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)		62 541	-	-	21 881	76 247	-	1 393	-	-	-	-	-	-	-	-	162 062
Expenditure																	
Employee related costs		2 191	2 141	7 727	12 352	15 308		10 210		3 779							53 709
Remuneration of councillors		4 807															4 807
Bulk purchases - electricity						25 000											25 000
Inventory consumed					10 420	2 500											12 920
Debt impairment					6 885	28 470		36									35 391
Depreciation and amortisation				1 185		24 632		136									25 954
Interest																	-
Contracted services		1 562		3 970	3 850			12		200							9 594
Transfers and subsidies																	-
Irrecoverable debts written off																	-
Operational costs		2 276	29	1 674	5 011	1 150		91		68							10 299
Losses on disposal of Assets																	-
Other Losses																	-
Total Expenditure		10 836	2 169	14 556	38 518	97 060	-	10 485	-	4 048	-	-	-	-	-	-	177 674
Surplus/(Deficit)		51 705	(2 169)	(14 556)	(16 637)	(20 814)	-	(9 092)	-	(4 048)	-	-	-	-	-	-	(15 612)
Transfers and subsidies - capital (monetary allocations)						51 967											51 967
Transfers and subsidies - capital (in-kind)						3 000											3 000
Surplus/(Deficit) after capital transfers & contributions		51 705	(2 169)	(14 556)	(16 637)	34 153	-	(9 092)	-	(4 048)	-	-	-	-	-	-	39 355

References

1. Departmental columns to be based on municipal organisation structure

NC091 Measures - Supporting Table SA3 Supplemental detail to 'Budgeted Financial Position'		Budgeted Financial Position													
Description		Current Year 2022/23										2023/24 Medium Term Revenue & Expenditure Framework			
Ref	2019/20	2020/21	2021/22	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26					
R thousand		Audited Outcome	Audited Outcome	Audited Outcome											
ASSETS															
<u>Trade and other receivables from exchange transactions</u>															
	52 546	59 971	47 305	63 932	63 932	63 932	42 328	43 328	43 314	44 333					
Electricity															
Water	67 056	78 333	50 684	75 181	75 181	75 181	101 197	170 077	178 054	186 736					
Waste	48 199	54 898	17 507	52 483	52 483	52 483	64 446	64 055	67 029	70 319					
Waste Water	32 373	61 376	70 682	52 819	52 819	52 819	54 665	70 998	74 228	77 678					
Other trade receivables from exchange transactions	2 237	2 491	2 532	2 412	2 412	2 412	2 647	2 567	2 684	2 826					
Gross: Trade and other receivables from exchange transactions	222 911	257 042	271 998	291 968	291 968	291 968	298 456	348 902	365 628	382 218					
Less: Impairment for debt	(216 226)	(247 101)	(282 743)	(225 126)	(225 126)	(225 126)	(298 194)	(257 652)	(276 818)	(282 344)					
Impairment for Electricity	(48 168)	(57 784)	(91 244)	(68 606)	(68 606)	(68 606)	(102 332)	(9 644)	(37 964)	(37 718)					
Impairment for Water	(67 410)	(77 776)	(69 963)	(67 410)	(67 410)	(67 410)	(68 592)	(68 628)	(103 474)	(108 546)					
Impairment for Waste	(48 199)	(54 004)	(17 507)	(48 192)	(48 192)	(48 192)	(65 786)	(65 234)	(69 561)	(72 074)					
Impairment for Waste Water	(32 211)	(61 021)	(70 398)	(52 221)	(52 221)	(52 221)	(62 861)	(61 633)	(68 467)	(69 688)					
Impairment for other trade receivables from exchange transactions	(1 754)	(1 633)	(2 061)	(2 062)	(2 062)	(2 062)	(2 061)	(2 061)	(2 147)	(2 232)					
Total net Trade and other receivables from exchange transactions	6 685	9 942	7 883	16 780	16 780	16 780	2 222	90 110	95 813	99 874					
<u>Receivables from non-exchange transactions</u>															
Property rates	52 655	63 168	71 159	61 957	61 957	61 957	80 462	81 766	85 943	89 827					
Less: Impairment of Property rates	(80 489)	(104 458)	(68 635)	(85 245)	(85 245)	(85 245)	(68 597)	(68 897)	(69 288)	(72 048)					
Net Property rates	2 229	3 745	5 102	11 622	11 622	11 622	14 386	15 599	16 440	17 233					
Other receivables from non-exchange transactions															
Impairment for other receivables from non-exchange transactions															
Net other receivables from non-exchange transactions															
Total net Receivables from non-exchange transactions	2 229	3 745	5 102	11 622	11 622	11 622	14 386	15 599	16 440	17 233					
<u>Inventory</u>															
Opening Balance	53	55	47	47	47	47	47	347	47	(244)					
System Input Volume	3	(8)		3 000	3 000	3 000		2 600	2 832	3 675					
Water Treatment Works															
Bulk Purchases	3			3 000	3 000	3 000		2 800	2 932	3 075					
Natural Sources		(8)													
Authorized Consumption				(2 700)	(2 700)	(2 700)		(2 500)	(2 623)	(2 746)					
Billed Authorized Consumption				(2 700)	(2 700)	(2 700)		(2 500)	(2 623)	(2 746)					
Billed Unmetered Consumption				(2 700)	(2 700)	(2 700)		(2 500)	(2 623)	(2 746)					
Fire Basic Water															
Subsidiary Water															
Revenue Water				(2 700)	(2 700)	(2 700)		(2 500)	(2 623)	(2 746)					
Billed Unmetered Consumption															
Fire Basic Water															
Subsidiary Water															
Revenue Water															
Unbilled Authorized Consumption															
Unbilled Metered Consumption															
Unbilled Unmetered Consumption															
Water Losses								(600)	(600)	(600)					
Apparent losses								(600)	(600)	(600)					
Unauthorized Consumption								(200)	(200)	(200)					
Customer Meter Inaccuracies															
Real losses								(300)	(300)	(300)					
Leaks on Transmission and Distribution Mains															
Leaks and Overflows at Storage Tanks/Reservoirs															
Leaks on Service Connections up to the point of Customer Meter				(300)	(300)	(300)									
Data Transfer and Management Errors															
Unrecoverable Annual Real Losses				300	300	300		(600)	(600)	(600)					
Non-revenue Water								(600)	(600)	(600)					
Closing Balance Water	55	47	47	347	347	347	47	47	(244)	(154)					
<u>Agricultural</u>															
Opening Balance															
Acquisitions															
Issues															
Adjustments															
Write-offs															
Closing balance - Agricultural															
<u>Consumables</u>															
Standard Rated															
Opening Balance	118	116	116	116	116	116	116	113	113	113					
Acquisitions								12 423	9 916	9 924					
Issues								(10 420)	(9 916)	(9 924)					
Adjustments															
Write-offs	(3)														
Closing balance - Consumables Standard Rated	116	116	116	113	113	113	116	113	113	113					
Zero Rated															
Opening Balance															
Acquisitions															
Issues															
Adjustments															
Write-offs															
Closing balance - Consumables Zero Rated															
<u>Finished Goods</u>															
Opening Balance															
Acquisitions															
Issues															
Adjustments															
Write-offs															
Closing balance - Finished Goods															
<u>Materials and Supplies</u>															
Opening Balance															
Acquisitions															
Issues															
Adjustments															
Write-offs															
Closing balance - Materials and Supplies															
<u>Work-in-progress</u>															
Opening Balance															
Materials															
Transfers															
Closing balance - Work-in-progress															
<u>Housing Stock</u>															
Opening Balance		3	3	3	3	3	3	3	3	3					
Acquisitions															
Transfers	3														
Sales															
Closing Balance - Housing Stock	3	3	3	3	3	3	3	3	3	3					
<u>Land</u>															
Opening Balance															
Acquisitions															
Sales															
Adjustments															
Correction of Prior period errors															
Closing Balance - Land															
<u>Inventory & Consumables</u>															
	174	165	165	463	463	463	463	166	163	(128)	(389)				
<u>Property, plant and equipment (PPE)</u>															
PPE at cost/valuation (inc. finance leases)	410 888	540 951	524 196	426 776	400 552	400 552	597 307	309 410	281 315	294 145					
Less: Accumulated depreciation	114 911	159 161	211 965	125 720	125 720	125 720	245 777	27 481	28 772	30 182					
Total Property, plant and equipment (PPE)	295 977	381 790	312 230	300 056	274 832	274 832	351 530	281 929	252 543	263 963					
<u>LIABILITIES</u>															
<u>Current liabilities - Financial liabilities</u>															
Short term loans (other than bank overdraft)	484	484	191				165	163	172	181					
Current portion of long-term liabilities															
Total Current liabilities - Financial liabilities	484	484	191				165	163	172	181					
<u>Trade and other payables from exchange transactions</u>															
Trade and other payables from exchange transactions	215 223	365 068	380 148	196 207	220 363	220 363	241 879	200 290	220 387	248 804					
Other trade payables from exchange transactions															
Trade payables from Non-exchange transactions: Urgent conditions/Gross	21 142	17 296	15 500	13 273	13 273	13 273	22 338	(264)	(712)	(219)					
Trade payables from Non-exchange transactions: Other	VAT	18 645	18 645	24 903	21 970	21 970	24 597	24 078	25 154	26 388					
Total Trade and other payables from exchange transactions	236 809	401 009	420 071	235 508	265 606	265 606	288 814	244 015	244 921	275 412					
<u>Less current liabilities - Financial liabilities</u>															
Borrowing															
Other financial liabilities															
Total Non current liabilities - Financial liabilities															
<u>Provisions</u>															
Treatment benefits	1 615	2 340	2 224	1 406	1 406	1 406	2 224	2 691	2 810	3 007					
Refill landfill site rehabilitation	(155)	5 019	9 220	(4)	(4)	(4)	9 220	9 220	9 654	10 127					
Other															
Total Provisions	1 460	7 359	11 444	1 402	1 402	1 402	11 444	11 911	12 463	13 134					
<u>CHANGES IN NET ASSETS</u>															
<u>Accumulated surplus/(deficit) - opening balance</u>															
Accumulated surplus/(deficit) - opening balance	89 459	112 462	149 750				122 870	(80 960)	(84 776)	(26 420)					
GFSP adjustments															

NC093 Magareng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
KPA 5 - GOOD GOVERNANCE & COMMUNITY PARTICIPATION				1 600	1 443	1 533	1 329	1 337	1 337	1 393	1 458	1 525
NATIONAL OUTCOME5				40 565	36 878	43 077	49 182	50 221	50 221	76 247	78 253	80 619
NATIONAL OUTCOME2				31 153	27 812	26 210	21 340	24 450	24 450	21 881	22 796	23 805
NATIONAL OUTCOME1				47 373	57 743	54 507	59 064	59 064	59 064	62 541	65 287	65 176
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	120 692	123 876	125 327	130 916	135 072	135 072	162 062	167 794	171 126

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

NC093 Magareng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand													
KPA 5 - GOOD GOVERNANCE & COMMUNITY PARTICIPATION				9 121	11 352	9 717	11 292	10 254	10 254	11 535	12 042	12 134	
NATIONAL OUTCOME5				50 379	45 196	66 622	119 589	112 512	112 512	104 180	107 628	112 392	
NATIONAL OUTCOME4				3 543	3 261	5 312	3 394	3 490	3 490	4 048	4 288	4 478	
NATIONAL OUTCOME2				83 298	92 872	74 326	20 736	18 974	18 974	29 098	30 251	31 529	
NATIONAL OUTCOME1				20 435	24 731	25 334	27 303	21 046	21 046	28 812	29 731	31 035	
Allocations to other priorities													
Total Expenditure				1	166 777	177 412	181 310	182 313	166 276	166 276	177 674	183 940	191 568

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

NC093 Magareng - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
KPA 5 - GOOD GOVERNANCE & COMMUNITY PARTICIPATION				-	-	-	-	-	-	-	-	-
NATIONAL OUTCOME5				27 006	55 426	25 639	23 612	47 388	47 388	54 967	14 913	14 690
NATIONAL OUTCOME1				-	-	261	-	-	-	290	304	319
Allocations to other priorities			3									
Total Capital Expenditure			1	27 006	55 426	25 900	23 612	47 388	47 388	55 257	15 217	15 009

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

NC093 Magareng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

NC093 Magareng - Entities measurable performance objectives

Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>#REF!</i>										
Entity 3 - (name of entity)										
<i>#REF!</i>										
And so on for the rest of the Entities										

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

NC093 Magareng - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,3%	2,6%	3,4%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6,5%	3,5%	4,4%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	0,2	(0,0)	(0,1)	(0,5)	(0,2)	(0,2)	0,2	0,1	0,1	0,8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,2	(0,0)	(0,1)	(0,5)	(0,2)	(0,2)	0,2	0,1	0,1	0,8
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0	(0,2)	(0,2)	(0,7)	(0,4)	(0,4)	0,0	(0,1)	(0,1)	0,6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	43,9%	44,0%	44,0%	104,9%	41,2%	40,6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	43,9%	44,0%	44,0%	104,9%	41,2%	40,6%	41,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	60,7%	61,8%	67,0%	65,5%	63,5%	63,5%	82,8%	58,4%	58,9%	60,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		37249,7%	174035,4%	5695,8%	77,6%	76,6%	76,6%	-3646,2%	145,9%	82,5%	58,9%
Other Indicators											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36,3%	39,2%	39,7%	40,5%	32,9%	32,9%	35,4%	33,1%	33,4%	34,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39,2%	40,9%	42,9%	44,0%	36,9%	36,9%		36,1%	36,5%	37,2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,7%	0,0%	5,4%	3,7%	5,0%	5,0%		2,8%	2,0%	2,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17,3%	29,5%	25,6%	23,2%	19,2%	19,2%	20,7%	16,0%	16,2%	16,7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	40,1	-	-	-	-	-	-	-
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	137,2%	154,8%	160,5%	137,2%	137,0%	137,0%	251,0%	116,0%	115,0%	117,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,1	0,0	0,9	32,0	42,5	42,5	(1,4)	19,1	33,8	47,6

References

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

Municipal entity services		Ref.	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Name of municipal entity		Household service targets (000)										
Name of municipal entity		Water:										
8		Piped water inside dwelling										
10		Piped water inside yard (but not in dwelling)										
9		Using public tap (at least min.service level)										
10		Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total										
		Using public tap (< min.service level)										
		Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total										
		Total number of households										
Name of municipal entity		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total										
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total										
		Total number of households										
Name of municipal entity		Energy:										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total										
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total										
		Total number of households										
Name of municipal entity		Refuse:										
		Removed at least once a week										
		Minimum Service Level and Above sub-total										
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total										
		Total number of households										
Services provided by 'external mechanisms'		Ref.	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Names of service providers		Household service targets (000)										
Names of service providers		Water:										
8		Piped water inside dwelling										
10		Piped water inside yard (but not in dwelling)										
9		Using public tap (at least min.service level)										
10		Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total										
		Using public tap (< min.service level)										
		Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total										
		Total number of households										
Names of service providers		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total										
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total										
		Total number of households										
Names of service providers		Energy:										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total										
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total										
		Total number of households										
Names of service providers		Refuse:										
		Removed at least once a week										
		Minimum Service Level and Above sub-total										
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total										
		Total number of households										
Detail of Free Basic Services (FBS) provided		Ref.	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Electricity		Location of households for each type of FBS										
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	89 795	104 452	48 854	1 200 000	1 200 000	1 200 000	3 666 379	1 591 310	1 666 100	

		Number of HH receiving this type of FBS										
		Informal settlements (Rands)										
		Number of HH receiving this type of FBS										
		Informal settlements targeted for upgrading (Rands)										
		Number of HH receiving this type of FBS										
		Living in informal backyard rental agreement (Rands)										
		Number of HH receiving this type of FBS										
		Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Electricity for informal settlements										
Water	Ref.	Location of households for each type of FBS										
		Formal settlements - (6 kilolitre per indigent household per month Rands)	581 942	1 218 378	435 036	2 293 944	2 293 950	2 293 950	2 441 610	2 561 240	2 681 630	
		Number of HH receiving this type of FBS										
		Informal settlements (Rands)										
		Number of HH receiving this type of FBS										
		Informal settlements targeted for upgrading (Rands)										
		Number of HH receiving this type of FBS										
		Living in informal backyard rental agreement (Rands)										
		Number of HH receiving this type of FBS										
		Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Water for informal settlements										
Sanitation	Ref.	Location of households for each type of FBS										
		Formal settlements - (free sanitation service to indigent households)	1 037 366	1 737 073	203 249	3 072 252	3 072 260	3 072 260	3 235 080	3 393 600	3 553 100	
		Number of HH receiving this type of FBS										
		Informal settlements (Rands)										
		Number of HH receiving this type of FBS										
		Informal settlements targeted for upgrading (Rands)										
		Number of HH receiving this type of FBS										
		Living in informal backyard rental agreement (Rands)										
		Number of HH receiving this type of FBS										
		Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Sanitation for informal settlements										
Refuse Removal	Ref.	Location of households for each type of FBS										
		Formal settlements - (removed once a week to indigent households)	723 940	1 193 664	169 928	1 758 960	1 758 960	1 758 960	1 941 050	2 036 170	2 131 860	
		Number of HH receiving this type of FBS										
		Informal settlements (Rands)										
		Number of HH receiving this type of FBS										
		Informal settlements targeted for upgrading (Rands)										
		Number of HH receiving this type of FBS										
		Living in informal backyard rental agreement (Rands)										
		Number of HH receiving this type of FBS										
		Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Refuse Removal for informal settlements										

References:

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

NC093 Magareng Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)(b)	1	578	210	6 674	252 898	303 431	303 431	(6 612)	219 503	404 029	592 444
Cash - investments at the yr end less applications - R000	18(1)(b)	2	(236 152)	(462 414)	(492 297)	(340 212)	(321 795)	(321 795)	(259 228)	(422 085)	(443 114)	(172 955)
Cash year end/monthly employee/supplier payments	18(1)(b)	3	0.1	0.0	0.9	22.0	42.5	42.5	(1.4)	19.1	33.8	47.6
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	(5 752)	20 821	(4 556)	(16 636)	28 050	28 050	20 809	39 355	(1 238)	(5 752)
Service charge rev % change - macro CPI-X target exclusive	18(1)(a)(2)	5	N.A.	(10.2%)	2.4%	8.7%	(5.9%)	(6.0%)	(35.5%)	27.5%	(0.9%)	(2.9%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	0.0%	0.0%	0.0%	215.2%	208.9%	208.9%	28.9%	34.5%	34.0%	34.5%
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	47.2%	47.4%	47.7%
Capital payments % of capital expenditure	18(1)(c)-19	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	61.2%	94.6%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)(a)	11	N.A.	51.9%	(5.3%)	119.1%	0.0%	0.0%	(41.6%)	537.8%	5.9%	3.7%
Long term receivables % change - inc/(decr)	18(1)(a)	12	N.A.	(100.0%)	0.0%	757172.7%	0.0%	0.0%	(100.0%)	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.3%	0.0%	1.8%	1.5%	1.9%	1.9%	1.5%	1.2%	1.2%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	1.0%	0.0%	24.8%	21.2%	19.0%	19.0%	0.0%	35.3%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (audited debt) provision
8. Indicative of planned capital expenditure level & cash payment string
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators	18(1)(a)	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
% inc total service charges (incl prop rates)	18(1)(a)	4.2%	8.4%	14.7%	0.1%	0.0%	(29.5%)	33.5%
% inc Property Tax	18(1)(a)	2.6%	1.0%	5.5%	0.0%	0.0%	(8.5%)	13.0%
% inc Service charges - Electricity	18(1)(a)	(7.4%)	(2.3%)	37.6%	0.0%	0.0%	(50.2%)	61.3%
% inc Service charges - Water	18(1)(a)	(4.8%)	13.1%	6.5%	0.4%	0.0%	(31.5%)	1.6%
% inc Service charges - Waste Water Management	18(1)(a)	(6.4%)	32.2%	(7.3%)	(0.0%)	0.0%	5.2%	54.4%
% inc Service charges - Waste Management	18(1)(a)	(4.7%)	28.7%	13.6%	0.0%	0.0%	(37.6%)	3.8%
% inc in Sale of Goods and Rendering of Services	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)(a)	46 701	44 761	48 520	55 644	55 683	39 252	74 310
Service charges	18(1)(a)	46 701	44 761	48 520	55 644	55 683	39 252	74 310
Property rates	18(1)(a)	11 265	11 554	11 674	12 319	12 319	11 254	13 506
Service charges - electricity revenue	18(1)(a)	16 967	15 625	15 185	20 897	20 897	20 897	10 416
Service charges - water revenue	18(1)(a)	7 831	7 453	8 426	8 975	8 975	9 014	6 179
Service charges - sanitation revenue	18(1)(a)	6 117	5 725	7 569	7 016	7 016	7 016	7 384
Service charges - refuse removal	18(1)(a)	4 621	4 404	5 666	6 437	6 437	6 437	4 019
Agency services	18(1)(a)	56	57	76	-	-	-	-
Capital expenditure excluding capital grant funding	18(1)(a)	-	-	2 122	-	-	-	290
Cash receipts from ratepayers	18(1)(a)	-	-	-	258 340	251 076	251 076	28 830
Ratepayer & Other revenue	18(1)(a)	116 933	111 199	131 771	120 053	120 172	99 728	75 138
Change in consumer debtors (current and non-current)	18(1)(a)	N/A	4 676	(722)	15 438	-	-	(11 816)
Operating and Capital Grant Revenue	18(1)(a)	78 453	122 671	87 898	88 576	111 852	111 852	82 457
Capital expenditure - total	20(1)(v)	27 006	55 426	25 900	23 612	47 388	47 388	23 111
Capital expenditure - renewal	20(1)(v)	273	-	6 423	5 000	9 000	9 000	-

Supporting benchmarks	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Growth guideline maximum	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%
DoRA operating grants total MFY							
DoRA capital grants total MFY							
Provincial operating grants							
Provincial capital grants							
District Municipality grants							
Total gazetted/advised national, provincial and district grants							
Average annual collection rate (arrears inclusive)							

DoRA operating	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26

Trend	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Change in consumer debtors (current and non-current)	N/A	4 676	(722)	15 438	-	-	(11 816)

Total Operating Revenue	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Total Operating Revenue	120 692	123 876	125 327	130 916	135 072	135 072	115 028
Total Operating Expenditure	149 286	164 286	158 612	171 164	154 410	117 262	177 674
Operating Performance Surplus/(Deficit)	(28 593)	(40 410)	(33 286)	(40 248)	(19 339)	(19 339)	(2 234)

Cash and Cash Equivalents (30 June 2012)	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Cash and Cash Equivalents (30 June 2012)	219 503	404 029	592 444	219 503	404 029	592 444	219 503

Revenue	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
% Increase in Total Operating Revenue		2.6%	1.2%	4.5%	3.2%	0.0%	(14.8%)
% Increase in Property Rates Revenue		2.6%	1.0%	5.5%	0.0%	0.0%	(8.6%)
% Increase in Electricity Revenue		(7.4%)	(2.3%)	37.6%	0.0%	0.0%	(50.2%)
% Increase in Property Rates & Services Charges		(4.2%)	8.4%	14.7%	0.1%	0.0%	(29.5%)

Expenditure	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
% Increase in Total Operating Expenditure		10.0%	(3.5%)	7.9%	(9.8%)	0.0%	(24.1%)
% Increase in Employee Costs		11.0%	2.5%	6.6%	(16.2%)	0.0%	(8.6%)
% Increase in Electricity Bulk Purchases		5.0%	6.1%	10.0%	0.0%	0.0%	(69.9%)

Average Cost Per Councilor (Remuneration)	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Average Cost Per Councilor (Remuneration)	0	0	0	0	0	0	0

R&M % of PPE	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
R&M % of PPE	0.3%	0.0%	1.8%	1.5%	1.9%	1.9%	1.5%

Asset Renewal and R&M as a % of PPE	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Asset Renewal and R&M as a % of PPE	8.4%	16.4%	8.2%	8.8%	15.6%	15.6%	19.7%

Debt Impairment % of Total Billable Revenue	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Debt Impairment % of Total Billable Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	47.6%

Capital Revenue	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Internally Funded & Other (R000)	-	-	2 122	-	-	-	290
Borrowing (R000)	-	-	-	-	-	-	-
Grant Funding and Other (R000)	27 006	55 426	23 778	23 612	47 388	47 388	23 111
Internally Generated funds % of Non Grant Funding	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	100.0%	100.0%	91.8%	100.0%	100.0%	100.0%	99.5%

Total Capital Programme (R000)	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Total Capital Programme (R000)	27 006	55 426	25 900	23 612	47 388	47 388	23 111

Asset Renewal	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Asset Renewal	25 826	60 633	23 778	23 612	47 388	47 388	-
Asset Renewal % of Total Capital Expenditure	95.6%	109.4%	91.8%	100.0%	100.0%	100.0%	0.0%

Cash	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Cash Receipts % of Rate Payer & Other	0.0%	0.0%	0.0%	215.2%	208.9%	208.9%	28.9%
Cash Coverage Ratio	0	0	0	0	0	0	0

Borrowing	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Most recent Credit Rating							
Capital Charges to Operating	5.3%	2.6%	3.4%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Reserves	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Uncommitted reserves after application of cash and investments	(236 152)	(462 414)	(492 297)	(340 212)	(321 795)	(321 795)	(259 228)

Free Services	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Free Basic Services as a % of Equitable Share	5.3%	7.5%	1.7%	14.4%	14.4%	14.4%	18.3%
Free Services as a % of Operating Revenue (excl operational transfers)	1.5%	1.6%	1.6%	1.7%	1.6%	1.6%	1.2%

High Level Outcome of Funding Compliance	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Total Operating Revenue	120 692	123 876	125 327	130 916	135 072	135 072	115 028
Total Operating Expenditure	149 286	164 286	158 612	171 164	154 410	117 262	177 674
Surplus/(Deficit) Budgeted Operating Statement	(28 593)	(40 410)	(33 286)	(40 248)	(19 339)	(19 339)	(2 234)
Surplus/(Deficit) Considering Reserves and Cash Backing	(236 152)	(462 414)					

NC093 Magareng - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1	2000/01/01	2000/01/01	2000/01/01	2000/01/01					
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

NC093 Magareng - Supporting Table SA12a Property rates by category (current year)

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

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

NC093 Magareng - Supporting Table SA12b Property rates by category (budget year)

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

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

NC093 Magareng - Supporting Table SA13a Service Tariffs by category

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

Water usage - Block 3 (c/kl)
Water usage - Block 4 (c/kl)
Water usage - Block 5 (c/kl)
Water usage - Block 6 (c/kl)

Other

Waste water tariffs

Domestic

Basic charge/ fixed fee (Rands/month)
Service point - vacant land (Rands/month)
Waste water - flat rate tariff (c/kl)
Volumetric charge - Block 1 (c/kl)
Volumetric charge - Block 2 (c/kl)
Volumetric charge - Block 3 (c/kl)

2

(fill in thresholds)							
(fill in thresholds)							
(fill in thresholds)							
(fill in thresholds)							
(fill in structure)							
(fill in structure)							
(fill in structure)							

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

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

NC093 Magareng - Supporting Table SA14 Household bills

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

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NC093 Magareng - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		56	(10 683)	3 826	62 108	62 108	62 108	172	180	189
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	56	(10 683)	3 826	62 108	62 108	62 108	172	180	189
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		56	(10 683)	3 826	62 108	62 108	62 108	172	180	189

NC093 Magareng - Supporting Table SA16 Investment particulars by maturity

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

References
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
 2. List investments in expiry date order
 3. If 'variable' is selected in column F, input interest rate range
 4. Withdrawals to be entered as negative

NC093 Magareng - Supporting Table SA17 Borrowing

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

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

References

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

NC093 Magareng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		50 482	60 490	57 161	62 064	62 064	62 064	65 541	68 287	68 176
Local Government Equitable Share		46 340	56 612	51 086	57 991	57 991	57 991	61 591	65 287	65 176
Expanded Public Works Programme Integrated Grant		1 000	1 078	1 121	1 073	1 073	1 073	950	-	-
Local Government Financial Management Grant		3 076	2 800	2 850	3 000	3 000	3 000	3 000	3 000	3 000
Municipal Disaster Relief Grant		66	-	2 104	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		4 631	-	4 603	1 800	2 800	2 800	1 800	-	-
<i>Specify (Add grant description)</i>		4 631	-	4 603	1 800	2 800	2 800	1 800	-	-
Other grant providers:		498	950	1 100	1 100	1 100	1 100	1 147	1 200	1 255
Education Training and Development Practices SETA		23	-	-	-	-	-	-	-	-
National Library South Africa		475	950	1 100	1 100	1 100	1 100	1 147	1 200	1 255
Post Retirement Benefit		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	55 611	61 440	62 864	64 964	65 964	65 964	68 488	69 487	69 431
Capital Transfers and Grants										
National Government:		22 842	61 231	25 034	23 612	45 888	45 888	51 967	14 913	14 690
Integrated National Electrification Programme Grant		1 333	4 001	-	-	-	-	-	2 100	1 500
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		21 509	2 855	8 175	18 612	18 612	18 612	12 452	12 813	13 190
Regional Bulk Infrastructure Grant		-	54 376	12 860	-	18 276	18 276	20 000	-	-
Water Services Infrastructure Grant		-	-	4 000	5 000	9 000	9 000	19 515	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	3 696	-	1 500	1 500	3 000	-	-
<i>Specify (Add grant description)</i>		-	-	3 696	-	1 500	1 500	3 000	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	22 842	61 231	28 730	23 612	47 388	47 388	54 967	14 913	14 690
TOTAL RECEIPTS OF TRANSFERS & GRANTS		78 453	122 671	91 594	88 576	113 352	113 352	123 455	84 400	84 121

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NC093 Magareng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		92 654	103 753	89 164	31 051	28 799	28 799	31 527	31 883	33 086
Local Government Equitable Share		88 588	100 135	83 321	26 991	24 732	24 732	27 577	28 883	30 086
Expanded Public Works Programme Integrated Grant		2 519	1 351	1 102	1 073	1 073	1 073	950	-	-
Local Government Financial Management Grant		1 547	2 189	3 328	2 987	2 993	2 993	3 000	3 000	3 000
Municipal Disaster Relief Grant		-	78	1 412	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		894	-	4 078	1 800	2 800	2 800	1 800	472	494
<i>Specify (Add grant description)</i>		894	-	4 078	1 800	2 800	2 800	1 800	472	494
Other grant providers:		772	2 299	1 942	1 100	994	994	1 147	1 194	979
<i>Education Training and Development Practices SETA</i>		-	35	-	-	-	-	-	-	-
<i>National Library South Africa</i>		772	2 264	1 942	1 100	994	994	1 147	1 194	979
Total operating expenditure of Transfers and Grants:		94 320	106 052	95 184	33 951	32 593	32 593	34 474	33 549	34 559
Capital expenditure of Transfers and Grants										
National Government:		27 006	(71)	16 039	23 612	27 612	27 612	31 967	14 913	14 690
Integrated National Electrification Programme Grant		1 180	(5 207)	-	-	-	-	-	2 100	1 500
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		25 553	5 135	9 616	18 612	18 612	18 612	12 452	12 813	13 190
Water Services Infrastructure Grant		273	-	6 423	5 000	9 000	9 000	19 515	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	1 180	-	1 500	1 500	3 000	-	-
<i>Specify (Add grant description)</i>		-	-	1 180	-	1 500	1 500	3 000	-	-
Other grant providers:		-	55 497	6 559	-	18 276	18 276	20 000	-	-
<i>Pocket Money Households (Cash)</i>		-	55 497	6 559	-	18 276	18 276	20 000	-	-
Total capital expenditure of Transfers and Grants		27 006	55 426	23 778	23 612	47 388	47 388	54 967	14 913	14 690
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		121 327	161 478	118 962	57 563	79 981	79 981	89 441	48 462	49 249

References

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

NC093 Magareng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:		(20 891)	(10 718)	(9 618)	(19 202)	(19 202)	(19 202)	(10 518)	(10 070)	(10 563)
Balance unspent at beginning of the year		–	1 179	–	–	–	–	–	–	–
Current year receipts		(6 442)	(3 400)	(6 575)	(4 073)	(4 073)	(4 073)	(3 950)	(3 000)	(3 000)
Conditions met - transferred to revenue		7 083	2 221	2 239	4 073	4 073	4 073	3 950	3 000	3 000
Conditions still to be met - transferred to liabilities		103	–	(4 336)	(5 929)	(5 929)	(5 929)	–	–	–
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	(1 100)	(1 100)	(1 100)	(1 100)	(1 147)	(1 200)	(1 255)
Conditions met - transferred to revenue		–	–	–	1 100	1 100	1 100	1 147	1 200	1 255
Conditions still to be met - transferred to liabilities		–	–	(1 100)	–	–	–	–	–	–
Total operating transfers and grants revenue		7 083	2 221	2 239	5 173	5 173	5 173	5 097	4 200	4 255
Total operating transfers and grants - CTBM	2	103	–	(5 436)	(5 929)	(5 929)	(5 929)	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	(5 383)	(6 706)	–	–	–	5 391	5 391	5 391
Current year receipts		(29 663)	631	(13 383)	(23 612)	(45 888)	(45 888)	(51 967)	(14 913)	(14 690)
Conditions met - transferred to revenue		22 842	(1 954)	19 222	23 612	45 888	45 888	51 967	14 913	14 690
Conditions still to be met - transferred to liabilities		(12 212)	(6 834)	(867)	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		22 842	(1 954)	19 222	23 612	45 888	45 888	51 967	14 913	14 690
Total capital transfers and grants - CTBM	2	(12 212)	(6 834)	(867)	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		29 925	267	21 461	28 785	51 061	51 061	57 064	19 113	18 945
TOTAL TRANSFERS AND GRANTS - CTBM		(12 109)	(6 834)	(6 302)	(5 929)	(5 929)	(5 929)	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

NC093 Magareng - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Ts_O_M_Da&A_Nda_Ce&T Seta</i>	3	-	35	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	35	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Pub Corp O/Trf: Unspecified</i>		-	-	-	10	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	10	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	35	-	10	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Pub Corp O/Trf: Unspecified</i>	4	-	-	-	10	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	10	-	-	-	-	-	-
Groups of Individuals											
	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	10	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	35	-	20	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Entertainment									
Scarcity									
Acting and post related allowance									
In kind benefits									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Entertainment									
Scarcity									
Acting and post related allowance									
In kind benefits									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		47 283	50 687	53 743	57 632	49 777	49 777	58 516	61 200
% increase	4		7,2%	6,0%	7,2%	(13,6%)	-	17,6%	4,6%
TOTAL MANAGERS AND STAFF	5,7	43 575	47 089	49 479	52 957	44 310	44 310	53 709	56 091

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

NC093 Magareng - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

NC093 Magareng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	33 713	35 550	35 881
Service charges - Water		763	763	763	763	763	763	763	763	763	763	763	763	9 156	9 604	10 056
Service charges - Waste Water Management		903	903	903	903	903	903	903	903	903	903	903	903	10 832	11 363	11 897
Service charges - Waste Management		557	557	557	557	557	557	557	557	557	557	557	557	6 683	7 011	7 340
Sale of Goods and Rendering of Services		52	52	52	52	52	52	52	52	52	52	52	52	624	654	685
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 136	1 136	1 136	1 136	1 136	1 136	1 136	1 136	1 136	1 136	1 136	1 136	13 632	14 272	14 972
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		0	0	0	0	0	0	0	0	0	0	0	0	3	3	4
Rental from Fixed Assets		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		6	6	6	6	6	6	6	6	6	6	6	6	71	74	77
Non-Exchange Revenue																
Property rates		1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	13 926	14 608	15 363
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		11	11	11	11	11	11	11	11	11	11	11	11	135	141	148
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	68 488	69 487	69 431
Interest		400	400	400	400	400	400	400	400	400	400	400	400	4 798	5 023	5 269
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contr		13 505	13 505	13 505	13 505	13 505	13 505	13 505	13 505	13 505	13 505	13 505	13 505	162 062	167 794	171 126
Expenditure																
Employee related costs		4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	53 709	56 091	58 178
Remuneration of councillors		401	401	401	401	401	401	401	401	401	401	401	401	4 807	5 109	5 429
Bulk purchases - electricity		2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	25 000	26 225	27 458
Inventory consumed		1 077	1 077	1 077	1 077	1 077	1 077	1 077	1 077	1 077	1 077	1 077	1 077	12 920	12 139	12 670
Debt impairment		2 949	2 949	2 949	2 949	2 949	2 949	2 949	2 949	2 949	2 949	2 949	2 949	35 391	37 054	38 410
Depreciation and amortisation		2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	2 163	25 954	27 174	28 505
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		799	799	799	799	799	799	799	799	799	799	799	799	9 594	10 373	10 705
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		858	858	858	858	858	858	858	858	858	858	858	858	10 299	9 780	10 215
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	177 674	183 945	191 568
Surplus/(Deficit)		(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(1 301)	(15 612)	(16 151)	(20 442)
Transfers and subsidies - capital (monetary allocations)		4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	51 967	14 913	14 690
Transfers and subsidies - capital (in-kind)		250	250	250	250	250	250	250	250	250	250	250	250	3 000	-	-
Surplus/(Deficit) after capital transfers & contributions		3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 238)	(5 752)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 238)	(5 752)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 238)	(5 752)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 238)	(5 752)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC093 Magareng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue by Vote																
Vote 01 - Executive & Council		5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	62 541	65 287	65 176
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	21 881	22 796	23 805
Vote 05 - Municipal Infrastructure		10 934	10 934	10 934	10 934	10 934	10 934	10 934	10 934	10 934	10 934	10 934	10 934	131 214	93 166	95 309
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		116	116	116	116	116	116	116	116	116	116	116	116	1 393	1 458	1 525
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	217 029	182 707	185 816
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		903	903	903	903	903	903	903	903	903	903	903	903	10 836	10 415	10 983
Vote 02 - Office Of The Municipal Manager		181	181	181	181	181	181	181	181	181	181	181	181	2 169	2 270	2 214
Vote 03 - Corporate Services		1 317	1 317	1 317	1 317	1 317	1 317	1 317	1 317	1 317	1 317	1 317	1 317	15 806	17 045	17 838
Vote 04 - Financial Services		2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	29 098	30 251	31 529
Vote 05 - Municipal Infrastructure		8 682	8 682	8 682	8 682	8 682	8 682	8 682	8 682	8 682	8 682	8 682	8 682	104 180	107 628	112 392
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		961	961	961	961	961	961	961	961	961	961	961	961	11 535	12 042	12 134
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		337	337	337	337	337	337	337	337	337	337	337	337	4 048	4 288	4 478
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	177 674	183 940	191 568
Surplus/(Deficit) before assoc.		3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 233)	(5 752)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 233)	(5 752)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC093 Magareng - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		7 035	7 035	7 035	7 035	7 035	7 035	7 035	7 035	7 035	7 035	7 035	7 035	84 422	88 083	88 981
Executive and council		5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	62 541	65 287	65 176
Finance and administration		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	21 881	22 796	23 805
Internal audit																
Community and public safety		116	116	116	116	116	116	116	116	116	116	116	116	1 393	1 458	1 525
Community and social services		105	105	105	105	105	105	105	105	105	105	105	105	1 264	1 322	1 383
Sport and recreation																
Public safety		11	11	11	11	11	11	11	11	11	11	11	11	130	136	142
Housing																
Health																
Economic and environmental services		38	38	38	38	38	38	38	38	38	38	38	38	450		
Planning and development																
Road transport		38	38	38	38	38	38	38	38	38	38	38	38	450		
Environmental protection																
Trading services		10 897	10 897	10 897	10 897	10 897	10 897	10 897	10 897	10 897	10 897	10 897	10 897	130 764	93 166	95 309
Energy sources		2 987	2 987	2 987	2 987	2 987	2 987	2 987	2 987	2 987	2 987	2 987	2 987	35 848	39 415	39 232
Water management		4 179	4 179	4 179	4 179	4 179	4 179	4 179	4 179	4 179	4 179	4 179	4 179	50 145	27 744	28 834
Waste water management		2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	2 950	35 402	16 186	16 955
Waste management		781	781	781	781	781	781	781	781	781	781	781	781	9 368	9 821	10 289
Other																
Total Revenue - Functional		18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	18 086	217 029	182 707	185 816
Expenditure - Functional																
Governance and administration		4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	57 910	59 981	62 564
Executive and council		1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	13 006	12 686	13 197
Finance and administration		3 742	3 742	3 742	3 742	3 742	3 742	3 742	3 742	3 742	3 742	3 742	3 742	44 904	47 296	49 367
Internal audit																
Community and public safety		1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	12 754	13 320	13 471
Community and social services		214	214	214	214	214	214	214	214	214	214	214	214	2 571	2 707	2 598
Sport and recreation		435	435	435	435	435	435	435	435	435	435	435	435	5 218	5 433	5 647
Public safety		312	312	312	312	312	312	312	312	312	312	312	312	3 747	3 903	3 889
Housing		102	102	102	102	102	102	102	102	102	102	102	102	1 219	1 278	1 337
Health																
Economic and environmental services		2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	24 739	25 500	26 895
Planning and development		514	514	514	514	514	514	514	514	514	514	514	514	6 164	6 519	6 969
Road transport		1 548	1 548	1 548	1 548	1 548	1 548	1 548	1 548	1 548	1 548	1 548	1 548	18 575	18 981	19 926
Environmental protection																
Trading services		6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	82 271	85 139	88 638
Energy sources		2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	35 688	36 916	38 620
Water management		2 081	2 081	2 081	2 081	2 081	2 081	2 081	2 081	2 081	2 081	2 081	2 081	24 970	26 144	26 934
Waste water management		1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	17 115	17 367	18 142
Waste management		375	375	375	375	375	375	375	375	375	375	375	375	4 498	4 712	4 942
Other																
Total Expenditure - Functional		14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	14 806	177 674	183 940	191 568
Surplus/(Deficit) before assoc.		3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 233)	(5 752)
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	3 280	39 355	(1 233)	(5 752)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC093 Magareng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure to be appropriated	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		24	24	24	24	24	24	24	24	24	24	24	24	290	304	319
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	54 967	14 913	14 690
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	55 257	15 217	15 009
Total Capital Expenditure	2	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	55 257	15 217	15 009

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NC093 Magareng - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		24	24	24	24	24	24	24	24	24	24	24	24	290	304	319
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		24	24	24	24	24	24	24	24	24	24	24	24	290	304	319
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	54 967	14 913	14 690
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	2 100	1 500
Water management		2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	35 452	12 813	13 190
Waste water management		1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	19 515	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	55 257	15 217	15 009
Funded by:																
National Government		2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	31 967	14 913	14 690
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality (transfers and subsidies capital expenditure allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		250	250	250	250	250	250	250	250	250	250	250	250	3 000	-	-
		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	-	-
Transfers recognised - capital		4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	54 967	14 913	14 690
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		24	24	24	24	24	24	24	24	24	24	24	24	290	304	319
Total Capital Funding		4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	4 605	55 257	15 217	15 009

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NC093 Magareng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand															
Cash Receipts By Source													1		
Property rates	406	406	406	406	406	406	406	406	406	406	406	406	4 874	5 090	5 329
Service charges - electricity revenue	911	911	911	911	911	911	911	911	911	911	911	911	10 926	11 163	11 687
Service charges - water revenue	267	267	267	267	267	267	267	267	267	267	267	267	3 204	3 361	3 519
Service charges - sanitation revenue	316	316	316	316	316	316	316	316	316	316	316	316	3 791	3 977	4 164
Service charges - refuse revenue	195	195	195	195	195	195	195	195	195	195	195	195	2 339	2 454	2 569
Rental of facilities and equipment	2	2	2	2	2	2	2	2	2	2	2	2	27	23	24
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5	5	5	5	5	5	5	5	5	5	5	5	65	68	71
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	68 488	69 487	69 431
Other revenue	58	58	58	58	58	58	58	58	58	58	58	58	694	728	763
Cash Receipts by Source	7 867	7 867	7 867	7 867	7 867	7 867	7 867	7 867	7 867	7 867	7 867	7 867	94 409	96 351	97 559
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 581	54 967	14 913	14 690
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0	1	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	12 448	12 448	12 448	12 448	12 448	12 448	12 448	12 448	12 448	12 448	12 448	12 448	149 377	111 264	112 249
Cash Payments by Type															
Employee related costs	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(4 476)	(53 709)	(56 091)	(58 178)
Remuneration of councillors	401	401	401	401	401	401	401	401	401	401	401	401	4 807	5 109	5 429
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(2 083)	(25 000)	(26 225)	(27 458)
Acquisitions - water & other inventory	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(1 077)	(12 920)	(12 134)	(12 670)
Contracted services	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(3 555)	(42 663)	(4 843)	(4 304)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	494	494	494	494	494	494	494	494	494	494	494	494	5 931	5 706	6 005
Cash Payments by Type	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(10 296)	(123 554)	(88 479)	(91 175)
Other Cash Flows/Payments by Type															
Capital assets	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	52 257	15 217	15 009
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(5 941)	(71 297)	(73 262)	(76 166)
NET INCREASE/(DECREASE) IN CASH HELD	18 390	18 390	18 390	18 390	18 390	18 390	18 390	18 390	18 390	18 390	18 390	18 390	220 674	184 526	188 415
Cash/cash equivalents at the month/year begin:	(1 171)	17 218	35 608	53 997	72 387	90 776	109 166	127 555	145 945	164 334	182 724	201 113	(1 171)	219 503	404 029
Cash/cash equivalents at the month/year end:	17 218	35 608	53 997	72 387	90 776	109 166	127 555	145 945	164 334	182 724	201 113	219 503	219 503	404 029	592 444

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

NC093 Magareng - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end
2. Annual value

NC093 Magareng - Supporting Table SA33 Contracts having future budgetary implications

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

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Community Assets	-	-	-	-	-	-	-	-	-	
Community Facilities	-	-	-	-	-	-	-	-	-	
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	-	2 122	-	-	-	-	-	-	
Transport Assets	-	-	2 122	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	1 180	(5 207)	2 122	-	-	-	-	2 100	1 500

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital exp

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets	-	-	552	700	424	424	800	839	879	
Operational Buildings	-	-	552	700	424	424	800	839	879	
Municipal Offices	-	-	552	700	424	424	800	839	879	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment	-	-	72	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	72	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets	-	-	411	350	350	350	-	-	-	-
Transport Assets	-	-	411	350	350	350	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	894	-	6 770	4 800	6 729	6 729	4 500	3 304	3 460

R&M as a % of PPE & Investment Property	0.3%	0.0%	1.8%	1.5%	1.9%	1.9%	1.5%	1.2%	1.2%
R&M as % Operating Expenditure	0.6%	0.0%	4.3%	2.8%	4.4%	4.4%	3.8%	1.9%	1.9%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

Theatres									
Libraries									
Cemeteries/Crematoria	-	-	873	-	-	-	-	-	-
Police									
Parks	-	-	-	-	-	-	136	143	150
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	959	1 004	1 054
Operational Buildings	-	-	-	-	-	-	959	1 004	1 054
Municipal Offices	-	-	-	-	-	-	959	1 004	1 054
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	109	115	120
Computer Equipment	-	-	-	-	-	-	109	115	120
Furniture and Office Equipment	827	120	705	-	-	-	117	122	128
Furniture and Office Equipment	827	120	705	-	-	-	117	122	128
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	37	1 111	700	-	-	-	382	400	420
Transport Assets	37	1 111	700	-	-	-	382	400	420
Land	-	336	593	-	-	-	-	-	-
Land	-	336	593	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Total Depreciation	1	12 991	32 271	26 674	30 431	25 974	25 954	27 174	28 505

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment							290	304	319	
							290	304	319	
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	25 553	60 633	17 355	18 612	38 388	38 388	35 742	13 117	13 509
Upgrading of Existing Assets as % of total capex		94.6%	109.4%	67.0%	78.8%	81.0%	81.0%	64.7%	86.2%	90.0%
Upgrading of Existing Assets as % of deprecn*		196.7%	187.9%	65.1%	61.2%	147.8%	147.8%	137.7%	48.3%	47.4%
References										

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure

NC093 Magareng - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Executive & Council		-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-
Vote 03 - Corporate Services		290	304	319	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		54 967	14 913	14 690	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		55 257	15 217	15 009	-	-	-	-
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Office Of The Municipal Manager								
Vote 03 - Corporate Services								
Vote 04 - Financial Services								
Vote 05 - Municipal Infrastructure								
Vote 06 - Community Services								
Vote 07 - Public Safety & Transport								
Vote 08 - Sports, Arts, Parks, Culture								
Vote 09 - Planning & Development								
Vote 10 - Hunan Settlements								
Vote 11 - Idp, Pms Department								
Vote 12 - Spatial Development, Planning & Traditional Affairs								
Vote 13 - Electricity Department								
Vote 14 - Maluti Water								
Vote 15 - Other								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue		14 332	15 007	15 741				
Service charges - Electricity								
Service charges - Water		33 713	35 550	35 881				
Service charges - Waste Water Management		9 156	9 604	10 056				
Service charges - Waste Management		10 832	11 363	11 897				
Agency services		-	-	-				
<i>List other revenues sources if applicable</i>		142 313	104 172	104 901				
<i>List entity summary if applicable</i>								
Total future revenue		210 345	175 697	178 475	-	-	-	-
Net Financial Implications		(155 088)	(160 480)	(163 467)	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

NC093 Magareng - Supporting Table SA36 Detailed capital budget

R thousand												2023/24 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Current Year	Budget Year	Budget Year +1	Budget Year +2
												2021/22	2022/23 Full Year Forecast	2023/24	2024/25	2025/26
Parent municipality:																
<i>List all capital projects grouped by Function</i>																
Administrative And Corporate Support	Registry Delivery Vehicle	PC002003010_00002	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	261	-	-	-	-
Administrative And Corporate Support	Printer	0002002002009_000	UPGRADING		Governance		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	-	290	304	319
Electricity	P-Cin Ele Mv Networks	0001002001007_000	NEW	competitive and responsive economic infrastru	Growth		Electrical Infrastructure	Mv Networks	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	2 100	1 500
Electricity	Electricity Service Deliver Vehicle	PC002003010_00005	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	207	-	-	-	-
Sewerage	P-Cier Wat Water Treat Wr	01001001004005_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access		Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF MUNICIPALITY	0	0	-	-	19 515	-	-
Sewerage	Sanitation Service Deliver Vehicle	PC002003010_00003	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	1 394	-	-	-	-
Water Distribution	P-Cier Wat Water Treat Wr	01001001004005_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access		Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF MUNICIPALITY	0	0	6 423	9 000	-	-	-
Water Distribution	P-Cieu Wat Boreholes	01001002004002_00	UPGRADING	competitive and responsive economic infrastru	Inclusion and Access		Water Supply Infrastructure	Boreholes	R-WHOLE OF MUNICIPALITY	0	0	6 559	18 276	20 000	-	-
Water Distribution	P-Cieu Wat Bulk Mains	01001002004006_00	UPGRADING	competitive and responsive economic infrastru	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY	0	0	9 616	18 612	12 452	12 813	13 190
Water Distribution	P-Cieu Wat Capital Spares	01001002004010_00	UPGRADING	competitive and responsive economic infrastru	Inclusion and Access		Water Supply Infrastructure	Capital Spares	R-WHOLE OF MUNICIPALITY	0	0	1 180	1 500	3 000	-	-
Water Distribution	Water Service Deliver Vehicle	PC002003010_00004	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	261	-	-	-	-
Parent Capital expenditure												25 900	47 388	55 257	15 217	15 009
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A	Water project A															
Entity B	Electricity project B															
Entity Capital expenditure												-	-	-	-	-
Total Capital expenditure												25 900	47 388	55 257	15 217	15 009

References

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

check - - - - -