

MAGARENG



MUNICIPALITY

FINAL BUDGET 2024/2025

**FINAL BUDGET OF
MARAGENG LOCAL
MUNICIPALITY**

**2024/2025 TO 2025/2026
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

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Abbreviations and Acronyms

CFO	Chief Financial Officer
CM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act Programme
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Energy Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
PMS	Performance Management System
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – FINAL BUDGET

1.1 Mayors Speech

TABLING OF THE 2024/2025 INTEGRATED DEVELOPMENT PLAN (IDP) AND MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) BUDGET

MAGARENG COUNCIL CHAMBER

24th MARCH 2024

Honorable Speaker

Honorable Councillors present

Chief Whips of Political Parties

Acting Municipal Manager

Acting Chief Financial Officer

Acting Head of Department: Community Services

Heads of Department: Cooperate Services

Managers

Members of the SANCO

Members from all Organizations' in Magareng

Officials from Sector Departments

Ward Committee Members

CDWs

CWPs

Magosi a Rona

Members of the Community

Ladies and Gentlemen

HONOURABLE SPEAKER

It is my honor to present to you the Final Integrated Development Plan (IDP) and Final Budget for the 2024/25 financial year. The IDP is a continuation of what this Council has been striving for since the beginning of its term; to improve the living conditions of Magareng's residents and to create an environment that allows economic activities to

thrive through the development of new and modern infrastructure. The municipality continues to plan its service delivery programme on the foundation based on consultation with all stakeholders as guided by the founding principles of continuous mobilization of resources, to inform, to educate and to empower its communities.

Honorable Speaker, being a municipality that is developmental in nature, community participation and engagement has been placed at the heart of all our activities. Public participation must still be undertaken in all wards and this time around, I must say all these meetings must be attended by our communities to encourage continues dialogue with our constituencies.

It is expected, our public participation meetings will rigorous, robust and fruitful. All our communities want is the provision of basic services in a sustainable manner for the benefit of current users and the future. We explained that the backlog in infrastructure development far exceeds the resources or budget that is available to deal with all at once.

Honorable Speaker, this compels us to make tough and difficult choices in line with the demands by the communities. We have to reach common ground to set priorities that would tackle the most of fundamental needs in the municipality. As part of our oversight responsibility, we have provided the direction into the budget and IDP process and priorities.

Most critically, our sharp focus will be on the provision of potable water. As a municipality we are intentional about this, that why all the DORA conditional grants i.e., Water Services Infrastructure Grant (WSIG), Municipal Infrastructure Grant (MIG) & Regional Bulk Infrastructure Grant (RBIG) for Magareng are used and directed to water problems/issues.

Honorable Speaker, we inherited many problems of the past in terms of infrastructure development. From uncompleted projects, to poor planning and in some instances no

planning at all. We are in better position now as we know our problems, we have quantified them, we know who will fund them and when they will be completed.

Honorable Speaker, I declare that during this term of office all the households in the areas of Ditshotshwaneng, Rabaki, Rabaki (Zone A), Sonderwater, Chris Hani, Las Vegas & Richblock will receive water in the yards. I declare that we will finish the Upgrade and Extension of the Warrenton Water Treatment Plant. I declare that we will build internal capacity to maintain our newly constructed infrastructure for the benefit of our communities..

Honorable Speaker, before COGHSTA builds new houses, this time around as the municipality we want to ensure installation of new infrastructure to ensure sustainable basic services provision. We are focusing on stepping up the sanitation programme, as the municipality, we have been appointed as an implementing agent by the Department of Water and Sanitation to finalise the process of the feasibility study to relocate the current sewer plant from N12 road. This is significant progress as coupled to this project will be the bulk sanitation infrastructure.

As the municipality we must find new ways of dealing with refuse removal and waste management in our area. If needs be new service delivery trucks must be procured, How? We must continue to put in place innovative and sustainable measures to deliver on our strategic mandate from how we maintain strategic infrastructure, maximize revenue collection, improving Auditor General's Reports and institutional development.

However, I must say all that we want to do and achieve, can't be achieved if the municipality is still faced with the issue of non-payment by community members. Members of the community are must pay their services to enable us to achieve what we have planned for this community. Our municipality is in financial crisis and we can't pay all our obligations on time and it's something disturbing and we as the municipality must work hard and change the current status for the better.

Honourable Speaker, I must also mention that, the current council has undertaken a process to review the previous organizational structure, into workable structure that will assist the current Council to achieve their mandate. I hope all of us as a collective, political leadership, management and staff members led by the union representatives will find a common goal as far as this structure is concerned, that will work in the best interest of this organization not individuals.

Honest and robust consultations with our communities on what is possible and what is not possible will be undertaken to put us in a good space to deliver fast paced and immediate response in delivery of services to our communities. The effort to ensure communities receive services sustainably and this should continue to improve in order to guarantee community involvement to a greater extent and the provision of improved services.

Honorable Speaker, during the 2024/2025 & 2025/2026 financial year our conditional grant performance has increased significantly. As a result, WSIG allocation moves from R19.515m to R20m, this translates positively in the municipalities abilities to finish some of the running projects in water and sanitation. Similarly, the municipality has been able to spend the entire MIG grant for the 2023/2024 financial year.

Honorable Speaker, it gives me great pleasure to inform you that the Phase 2 of Ikhutseng Sports Facility has been completed. The contractor has handed over the facility to the municipality. The completed components make the Ikhutseng Sports Facility functional, feasible and adequate for the community of Magareng to use. This also provides the community with a sports and recreational facility that will support the development of sporting skills, enhance physical wellness, stimulate and create opportunities for spectator cohesion that will constructively promote human dignity.

Honorable Speaker, it is also important to note that our MIG for the 2024/2025 financial year R22.258m within that allocation R10m has been ring fenced for the

further development of the Ikhutseng Sport Facility, we intend add more amenities to the Ikhutseng Sports Facility such as an indoor swimming pool, outdoor gym, additional seating and 5aside soccer pitch, amongst others. The remainder of the allocation will be spent on the Upgrade of Internal Water Network in Chris Hani, Richblock and Las Vegas – Phase 1.

Honorable Speaker, over the past few months I have been in constant communication with the community of Majeng. The community of Majeng requires electricity. The Department of Mineral Resources and Energy are on board and we will submit our application so that the community of Majeng starts receiving electricity as soon as in September 2024.

Honorable Speaker, it should be noted that, this budget is unfunded and as the municipality we have developed funding plan to support the municipal 2023/24 MTREF budget.

- The purpose of the MTREF financial plan is to supplement the municipal 2024/25 MTREF budget to ensure that the current budget deficit is reduced to enable the municipality to have a cash funded budget through effective revenue enhancement and cost containment initiatives.
- The revenue enhancement and cost containment initiatives have been formulated based on current practices performed by other municipalities in South Africa that have yielded remarkable positive results. Conservative estimates have been made throughout the financial plan to ensure that the estimated figures are not misleading. In essence, the initiatives have been aligned to the municipal financial recovery plans, revenue enhancements strategy and the 2024/25 MTREF budget.
- The initiatives are operationally extensive in nature and require all departments to work as a team to fulfil the mandate of the local municipality.
- Careful consideration has been made on the planned initiatives to ensure objectivity and fairness to the community and the municipality. Socio-economic and administrative factors have, thus, been factored into the financial plan.
- In consideration of the above, the accounting officer should ensure that the financial plan is reviewed at least half yearly to ensure the main objectives of the

plan are achieved. Quarterly reviews are recommended to ensure adequate monitoring of the implementation of the MTREF plan.

- Substantial reduction of overtime

Honourable Speaker, the financial Policies which has been reviewed and to be adopted by Council today are as follows:

- Tariff Policy;
- Unallocated deposits Policy;
- Subsistence & Travelling
- Budget Policy;
- Funding & Reserves Policy
- Borrowings Policy
- Consumer deposits;
- Credit Control and Debt Control;
- Revised SCM Policy
- Revised PPPFA Policy
- Property Rates Policy
- Contracts Management Model Policy
- Cellphone & Laptop Policy
- Indigent Policy;
- Virement Policy;

IN CONCLUSION

Honourable Speaker, the Municipality is geared towards holding open and honest consultations with all stakeholders. We appreciate participation by all stakeholders during various planning stages. Bold leadership and oversight must be provided to ensure that this IDP's vision and objectives are realized.

Honourable Speaker, I call upon all the people of Magareng to join hands with us as we continue in our journey to build a better and developed Magareng. We have started and we are focused on the goal. We are building Magareng.

TOGETHER WE CAN DO MORE - I INVITE YOU TO WORK WITH US!!!!!!

Yours in Development!!!!

A handwritten signature in black ink, appearing to read 'Neo Mase', written over a horizontal line.

CLLR NEO MASE

MAYOR OF MAGARENG LOCAL MUNICIPALITY

A BRIEF OUTLINE OF THE 2024/2025 FINAL BUDGET

This Budget has been prepared as a Medium-Term Expenditure Framework in strict compliance with the National Treasury framework through the lengthy budget schedule. The budget is compliant with the latest budget regulations prescribed by National Treasury MFMA Circular 128.

South Africa, although not as harshly as other parts of the world, was also negatively influenced by the global economic meltdown. The municipality as the third tier of government therefore has a responsibility to manage its public resources as efficient and effective as possible in order to ensure service delivery is done in the most cost-effective manner.

This will be done by making sure that the financial position of the municipality remains sustainable over medium term facing the current economic crisis. Therefore, special attention has been given to eliminating of all unnecessary spending on nice-to have items and non-essential activities.

It also means that we will not be deaf to the voices of our community when they call for help. Our response to the present crisis is to face the challenges before us boldly, and as a municipality united.

This municipality can only be built through a solid partnership between our social, businesses, spiritual, political and other relevant stakeholders. We have to put self-interest aside; we have to face each other honestly and openly. Our task is to see through the challenges of economic vulnerability today to construction of a better community that is our passion and our pride. We can do entire better as a united people.

National, and (to a lesser extent) provincial government spheres set the overall strategic agenda (public policy) for local government administration and management in the country. However, the fact that the national government sets the overall mandate for municipalities does not imply that all councils will share a common vision. The circumstances pertaining in each of the 257 municipalities in the country will undoubtedly differ, and variations will therefore exist.

The following priority focus areas have been adopted by the national government as service delivery target areas (SALGA, 2004:29).

- Eradication of the bucket system;
- Provision of basic water;
- Provision of basic sanitation;
- Provision of housing;
- Provision of basic electrification; and
- Provision of roads and infrastructure

The successful attainment of the foregoing service delivery priorities is highly dependent on the ability of each individual municipality to strategically plan, budget and co-operate with other municipalities, district councils, provinces and national government departments, institutions and organs of the state, whose activities have a bearing on the municipality. Therefore, the principles of co-operative government as well as intergovernmental relations are critical determinants for measuring the ability of a municipality to discharge its mandate.

SUMMARY OF INFRASTRUCTURE DEVELOPMENT

The capital budget for 2024/2025 addresses improvements in the following services:

Warrenton: Bulk Water Supply in Ikhutseng (MIG)=R 22 258 000

Water Service Infrastructure Grant (WSIG) = R 20 000 000

This capital program is funded mainly from external grant funding namely the MIG (Municipal Infrastructure Grant) and Water Service Infrastructure Grant (WSIG),

When the operational budget was compiled, the main focus areas were the improvement of service delivery to the community and alleviation of poverty. For these reasons it was necessary to increase the service delivery in Magareng for some of our departments especially Technical Services and Community Services by filling of critical positions to fast-track service delivery to our people.

MATERIAL AMENDMENTS MADE TO THE ANNUAL BDGET

TARIFF INCREASES

It should be noted that the increases are not happening in a vacuum but are part and parcel of a long-term economic development plan that will deliver a Municipality which is effectively and efficiently run, with well-maintained services and facilities. The Municipality, however, is affected by all sorts of external factors like inflation, to an extent by some national government policy decisions, the current state of non-payment as well as the unemployment and affordability demographics of the Municipality's residents.

The municipality has the interests of our residents at heart. Unfortunately, we are yet to submit the Cost of Study for the approval of the new tariff for the 2024/2025 Final Budget. For the purpose of the Final budget the municipality used 15.10% electricity tariff which was approved by NERSA in 23/24 financial year.

% INCREASE

SERVICE	2024/2025
Water	4,9%
Electricity	15,10%
Refuse	4,9%
Sewerage	4,9%
Property rates	4,9%

1.1. INDIGENT RELIEF

This budget is targeted towards enhanced service delivery. As a Municipality we are continuously ensuring improved access to free basic services and dealing with backlogs in basic infrastructure. Several measures have also been taken to make the municipal account more affordable to poorer households.

Let's look at some of the measures we already have in place: These include:

- For prepaid: the first 6kl of water is free to all registered indigent households;
- For prepaid: The first 50kwh of electricity is free to all registered indigent households;
- For conventional: The basic charge and the first 6kl of water is free to all registered indigent households;
- For conventional: The basic charge and first 50kwh of electricity is free to all registered indigent households;
- Basic charges for sewage 100% subsidy;
- Basic charges for refuse 100% subsidy;

INTEGRATED DEVELOPMENT PLANNING 2024/2025

The Integrated Development Plan plays a pivotal role in informing all planning processes of the other spheres of government (District, National and Provincial) as well as all state-owned enterprises, which implies a dire need for joint and coordinated effort by these parties in the IDP development processes. The IDP was drawn up in consultation with community members, sector departments and Frances Baard District Municipality.

Our municipality still remains the coalface of service delivery of government, therefore it is our fiduciary responsibility to ensure continuous interaction with our communities, as mandated by South African Constitution, Act 108 of 1996 in order to create a better life for all and enhance the living conditions of the community and its members. We can proudly say that Magareng Local Municipality continues to work together with our communities in order to find sustainable and progressive way to fulfill their social, economic and developmental needs.

In terms of System Act 32 of 2000(chapter 5) the municipality is obliged to prepare a comprehensive document, which is the most important tool that we use to guide our planning; development and decision-making process in a municipality. After the adoption of the IDP/Budget 2024/2025 the municipality will draft a Service Delivery and Budget Implementation Plan (SDBIP) guided by the plans from the 2024/2025 IDP Review.

We hope and trust that the administration will implement the IDP/Budget accordingly and effectively. The council must do the oversight and hold the administration accountable for targets not met. We will continue to update our community about IDP progress and our intentions as a municipality through ward councilors; ward committees and Imbizos. We urge our community to be patient with the council as some of the IDP projects will take some time before they complete especially the Upgrading of water treatment plant, Refurbishment of the Waste Water Treatment Plant Water supply in Warrenton and Upgrading of Low Voltage and Medium Voltage electrical lines.

1.2 Executive Summary

Section 16 (1) of the Municipal Finance Management Act (MFMA) stipulates that the Council of a Municipality must for each financial year approve the final Budget for the municipality before the start of the financial year. Section 16 (2) stipulate that in order to comply with subsection (1), the mayor of the municipality must table a Final Budget at the council meeting at least 30 days before the start of the budget year.

The budget takes into account the input received from various stakeholders including guidelines from National Treasury. National Treasury issued MFMA Budget Circular No 128 on 08th March 2024 and MFMA Budget Circular No. 126 on 7 December 2023 to guide the compilation of the 2024/2025 MTREF.

The final budget Expenditure for 2024/2025 amounts to R **164 908 000**.

- Provision for bulk purchase of electricity amounts to **R 25 000 000.00**-Eskom
- Provision for bulk purchase of water amounts to **R2 400 000.00**– Vaalharts Water
- 6% increase in salaries for municipal staff for the purpose of the draft budget as the municipality is still waiting for the Collective Bargaining Agreement (negotiations still ongoing) the municipality decided on the 6% as per afford ability and is still awaiting the collective agreement.
- Provision for depreciation on assets to the amount of **R 23 540 691**.
- Provision for payment of Auditor General Fees of **R 2 000 000**.
- Provision for Impairment **R17 055 574**.

TABLE INDICATING OPERATING EXPENSE PER TYPE

Repairs and Maintenance

According to National Treasury the norm for repairs and maintenance is 8%. The municipality own revenue repairs and maintenance amounts to **R 13 332 812** and Frances Baard District municipality is funding the municipality with **R 2 500 000** for **O & M** for 2024/25 which is 8% of operating expenditure.

The operational revenue budget for 2024/2025 amounts to **R 161 455 000** including operation grants.

There are two budget circulars that were circulated by National Treasury on how municipalities should determine the increase on tariffs as the municipality awaits NERSA's tariff approval, municipalities should consider the CPI of 4.9% therefore the municipality increased tariffs as follows:

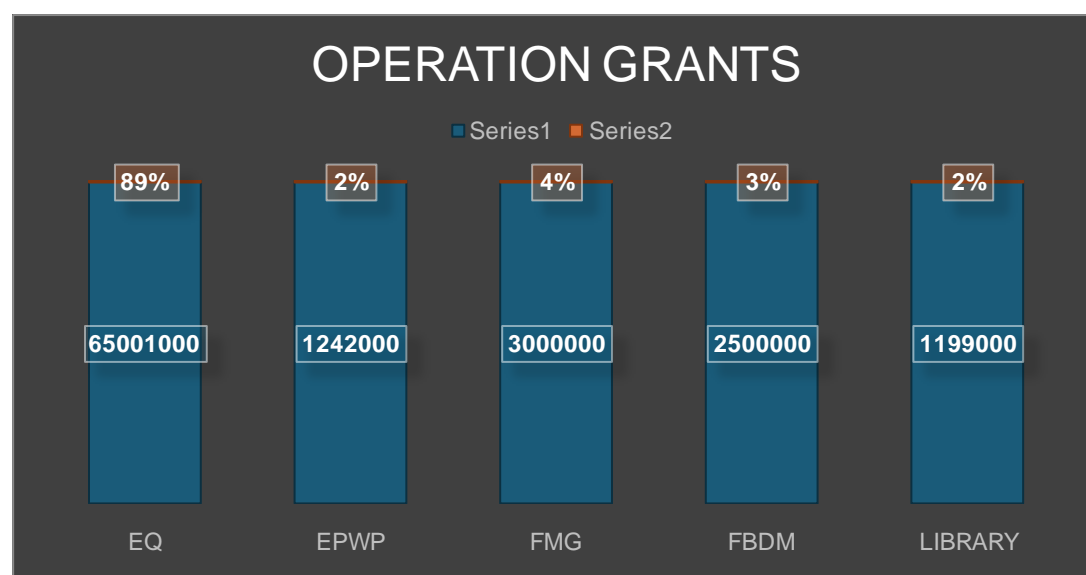
- 4.9% increase : Water
- 4.9% increase : Sewerage
- 15,10% increase : Electricity
- 4,9% increase : Refuse

- Equitable share allocation amounts to **R 65 001 000** for 2024/2025 financial year as per the Dora.

- Property Rates: as per valuation roll implemented from 1 July 2019 Approved new tariffs are
- The first R15 000 of all residential properties are exempted from being taxable, the municipality did not increase tariffs on property rates.

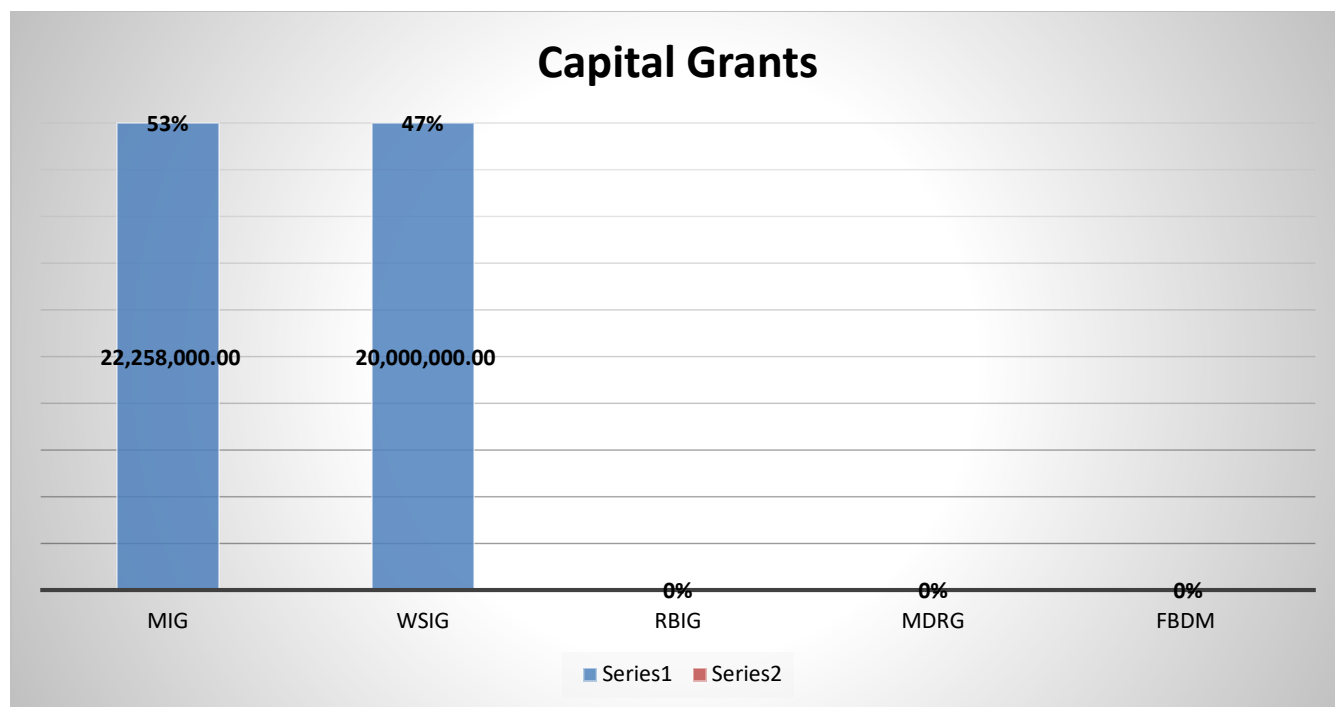
THE ALLOCATIONS OF THE MUNICIPAL OPERATIONAL GRANTS ARE ALLOCATED AS PER DORA AND FBDM.

NC093 Magareng - Supporting Table SA18 Transfers and grant receipts			
Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
RECEIPTS:			
Operating Transfers and Grants			
National Government:	69,243,000.00	69,004,000.00	68,953,000.00
Local Government Equitable Share	65,001,000.00	66,004,000.00	65,953,000.00
Expanded Public Works Programme Integrated Grant	1,242,000.00	-	-
Local Government Financial Management Grant	3,000,000.00	3,000,000.00	3,000,000.00
Municipal Disaster Relief Grant	-	-	-
District Municipality:	2,500,000.00	1,652,900.00	1,708,234.00
<i>Specify (Add grant description)</i>	2,500,000.00	1,652,900.00	1,708,234.00
Other grant providers:	1,199,000.00	1,255,353.00	1,314,355.00
<i>Education Training and Development Practices SETA</i>	-	-	-
<i>National Library South Africa</i>	-	-	-
<i>Northern Cape Arts and Cultural</i>	1,199,000.00	1,255,353.00	1,314,355.00
<i>Post Retirement Benefit</i>	-	-	-
Total Operating Transfers and Grants	72,942,000.00	71,912,253.00	71,975,589.00



CAPITAL GRANTS AS DoRA.

Capital Transfers and Grants	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
Capital Transfers and Grants			
National Government:	42 258 000,00	23 628 000,00	34 238 000,00
Integrated National Electrification Programme Grant	-	990 000,00	894 000,00
Municipal Disaster Relief Grant	-	-	-
Municipal Infrastructure Grant	22 258 000,00	12 638 000,00	13 344 000,00
Regional Bulk Infrastructure Grant	-	-	-
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	20 000 000,00
Provincial Government:	-	-	-
District Municipality:	-	-	-
<i>Specify (Add grant description)</i>	-	-	-
Other grant providers:	-	-	-
Total Capital Transfers and Grants	42 258 000,00	23 628 000,00	34 238 000,00



PLEASE NOTE THAT CASH-FLOW WILL BE DETERMINED BY THE REVENUE COLLECTION AND WILL BE ESTIMATED AND FORECASTED AT 53% FOR THE COMING YEAR 2024/2025.

Table 1: consolidated Overview of the 2024/2025 MTREF Budget

	NC093:OVERVIEW FINANCIAL PERFORMANCE(REVENUE AND EXPENDITURE)		
	BUDGET YEAR 2024/25	BUDGET YEAR 2025/26	BUDGET YEAR 2026/27
Total Revenue (excluding capital transfers and contributions)	161,455,421.00	164,498,195.00	168,819,547.00
Total Expenditure	164,908,065.00	171,730,771.00	208,330,407.00
Surplus/(Deficit)	- 3,452,644.00	- 7,232,576.00	- 39,510,860.00
Transfers and subsidies - capital (monetary allocations)	42,258,000.00	23,628,000.00	34,238,000.00
Transfers and subsidies - capital (in-kind)	-	-	-
Surplus/(Deficit) after capital transfers & contributions	38,805,356.00	16,395,424.00	5,272,860.00
Surplus/(Deficit) for the year	38,805,356.00	16,395,424.00	5,272,860.00

Table 1: consolidated Overview of the 2024/2025 MTREF Budget

The following budget principles informed the compilation of the 2024/2025 MTREF:

- a) Consumer Price Inflation (CPI) 4, 9% in 2024/2025 and 4.6% for both the outer financial years.
- b) The National Energy Regulator of South Africa (NERSA) proposed a tariff increase for Warrenton as per the draft tariff application submitted by the municipality, while still

awaiting the approval from NERSA the Final budget was compiled with the 2023/2024 approved 15,10% tariff, which will possibly change during the financial year as per NERSA approval..

- c) The salary and wages increase of 6% for the 2024/2025 financial year as per the municipality's affordability, as the municipality is still awaiting the Collective Agreement.
- d) Management aims to ensure a 53 per cent annual collection rate for property rates and other key service charge.

1.3 Operating Revenue Framework

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

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 53 per cent annual collection rate for property rates and other key service charges;
- Warrenton tariff increases as approved by the National Energy Regulator of South Africa (NERSA);
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Magareng local municipality.

Table 1 Summary of revenue classified by main revenue source.

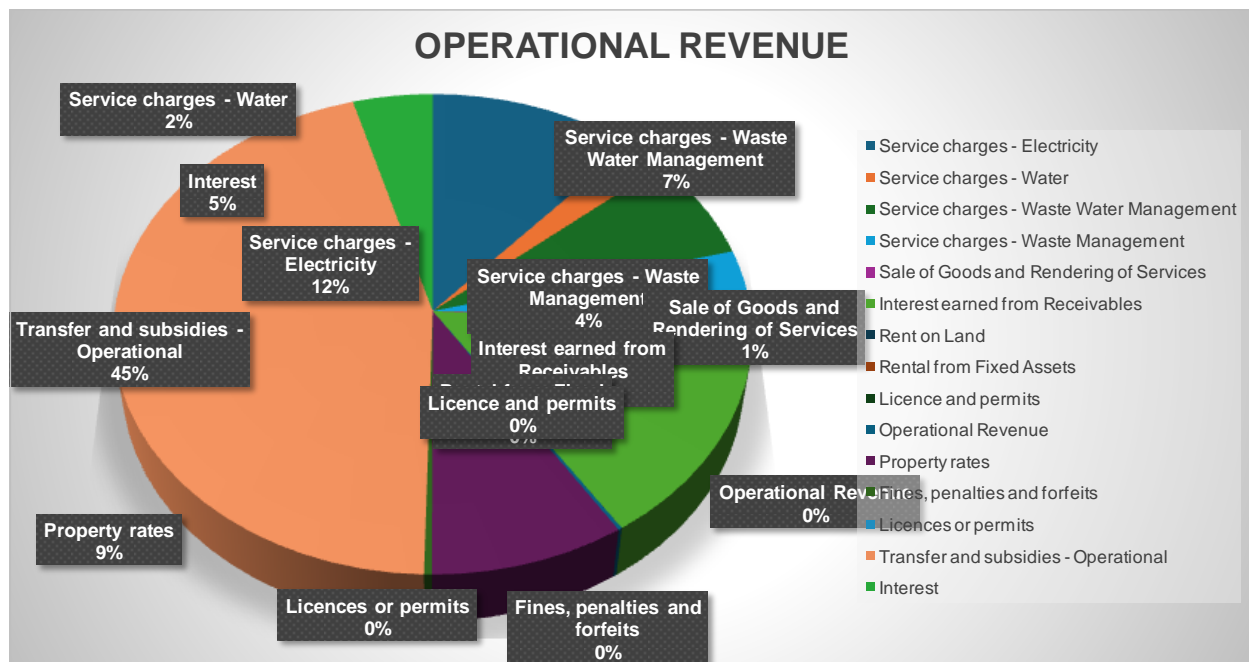
NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)						
Description	2024/25 Medium Term Revenue & Expenditure Framework					
	Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousand						
Revenue						
Exchange Revenue						
Service charges - Electricity	18,637,487	12%	19,495,713	12%	20,391,573	12%
Service charges - Water	3,663,276	2%	3,831,786	2%	4,008,048	2%
Service charges - Waste Water Management	11,363,041	7%	11,885,741	7%	12,432,486	7%
Service charges - Waste Management	7,044,809	4%	7,368,870	4%	7,707,838	5%
Sale of Goods and Rendering of Services	772,823	0%	808,373	0%	845,559	1%
Interest earned from Receivables	24,388,737	15%	25,510,618	16%	26,684,106	16%
Rent on Land	1,988	0%	2,080	0%	2,175	0%
Rental from Fixed Assets	2,864	0%	2,996	0%	3,134	0%
Operational Revenue	297,977	0%	311,688	0%	326,030	0%
Non-Exchange Revenue		0%		0%		0%
Property rates	14,607,875	9%	15,279,836	9%	15,982,709	9%
Fines, penalties and forfeits	586,325	0%	613,296	0%	641,508	0%
Transfer and subsidies - Operational	72,942,000	45%	71,912,253	44%	71,975,589	43%
Interest	7,146,219	4%	7,474,945	5%	7,818,792	5%
Total Revenue (excluding capital transfers and contributions)	161,455,421	100%	164,498,195	100%	168,819,547	100%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. In the 2024/25 financial year, revenue from rates and services charges totaled R 55.3 million or 34 per cent. This increases to R 57.9 million, R 60.5 million and respective financial years of the MTREF. A notable trend is the increase in the total percentage revenue generated from rates and services charges which increases from 34% in 2024/25 to 35% per cent in 2025/26 and 36% in 2026/27. This growth can be mainly attributed to the increased share that the sale services contribute to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for electricity.

Service charges- electricity is the third largest of the revenue source totaling 12 per cent or R 18 637-million-rand 2024/25. The largest sources is 'transfers and subsidies' which consists of our operational grants FMG R 3 000 000, Equitable share R 65 001 000, EPWP R1 242 000, Library Grant R 1 199 000 and FBDM O & M R 2 500 000.

Operating grants and transfers totals R 72 942 000 in 2024/25 financial year. The following table gives a breakdown of the various operating revenue and subsidies allocated to the municipality over the medium term:



1.4 Operating Expenditure Framework

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

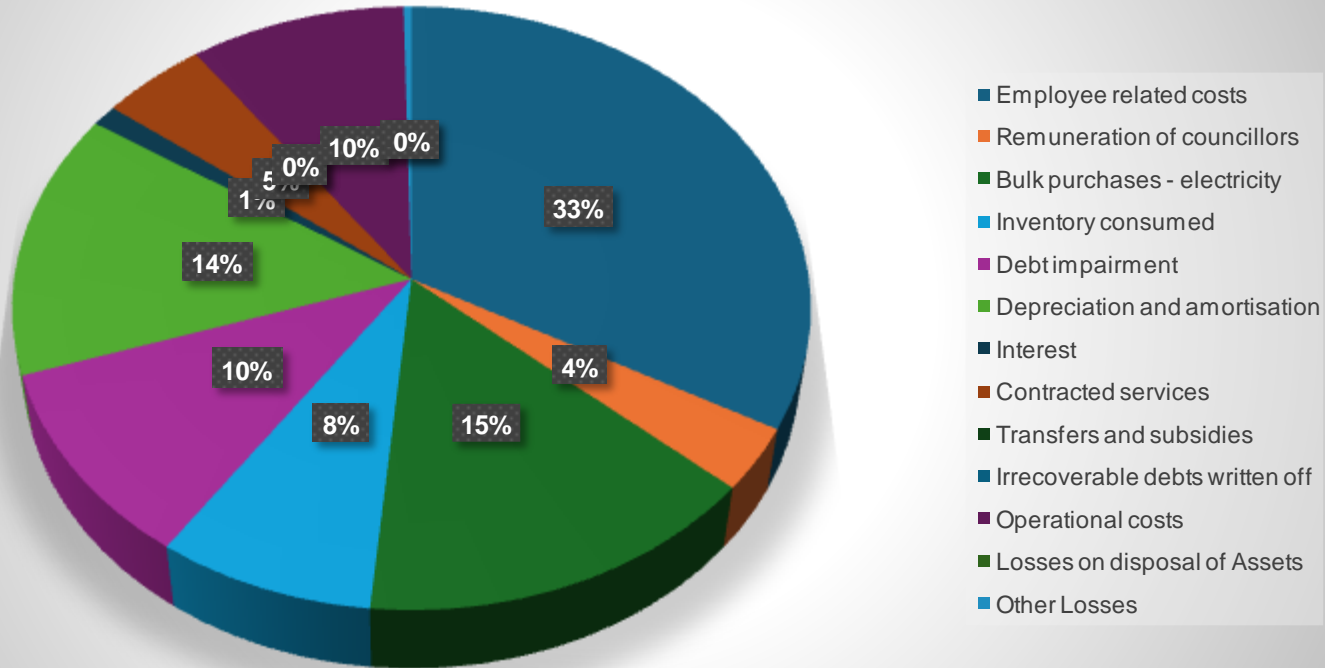
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term is informed by Section 18 and 19 of the MFMA;

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

Summary of operating expenditure by standard classification item

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)						
Description	2024/25 Medium Term Revenue & Expenditure Framework					
	Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousand						
Expenditure						
Employee related costs	54,351,668	33%	56,209,118	33%	58,764,947	28%
Remuneration of councillors	5,587,041	3%	5,844,051	3%	6,112,877	3%
Bulk purchases - electricity	25,000,000	15%	26,150,000	15%	27,352,900	13%
Inventory consumed	13,332,812	8%	14,034,622	8%	43,406,466	21%
Debt impairment	17,055,574	10%	18,176,132	11%	19,012,233	9%
Depreciation and amortisation	23,540,691	14%	24,623,564	14%	25,756,249	12%
Interest	1,887,312	1%	1,979,791	1%	2,076,800	1%
Contracted services	7,750,234	5%	8,088,344	5%	8,442,015	4%
Transfers and subsidies	-	0%	-	0%	-	0%
Irrecoverable debts written off	-	0%	-	0%	-	0%
Operational costs	15,824,025	10%	16,019,820	9%	16,772,746	8%
Losses on disposal of Assets	-	0%	-	0%	-	0%
Other Losses	578,708	0%	605,329	0%	633,174	0%
Total Expenditure	164,908,065	100%	171,730,771	100%	208,330,407	100%

OPERATIONAL EXPENDITURE



The budgeted allocation for employee related costs for the 2024/25 financial year totals R54 352 million and councilors remuneration amounts to R5 587 million which equals 36 per cent of the total operating expenditure. Based on the three-year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6 per cent for the 2024/25 financial year. An annual increase of 4.6 per cent has been included in the two outer years of the MTREF. Only critical vacancies will be prioritized within the Municipality. The outcome of this exercise was the inclusion of R 3.4 million in the 2024/25 financial year relating to critical and strategically important vacancies. In addition, expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipal's budget.

The provision of debt impairment was determined based on an annual collection rate of 2022/2023 as well as the Annual Financial Statement for the year and the Credit control and debt collection policy (Debt Write-off) Policy of the Municipal. For the 2021/22 financial year this amount equates to R25.9 million and decreased to R17 million in 2022/23 as per the Annual Financial Statements year end 2023. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Supply Chain Policy (Asset Management Policy). Depreciation is widely considered a proxy for the measurement of the rate asset consumption; Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from Vaalharts. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions.

Operational Costs comprises of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. In line with the Municipal's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of the Municipal's infrastructure for 2024/25 the appropriation against this group of expenditure amounts to R15 824 million and continues to 4.6 per cent for the two outer years.

Contracted services has been identified as a cost saving area for the Municipal. As part of the compilation of the 2024/25 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. In the 2024/25 financial year, this group of expenditure totals R7 750 million. For the two outer years growth has been limited to 4.6 per cent respectively. Other expenditure comprises of various line items relating to the daily operations of the municipality.

1.5 Capital expenditure.

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

2024/25 Medium-term capital budget per vote

Description	2024/25 Medium Term Revenue & Expenditure Framework					
	Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousand						
Transfers and subsidies - capital (monetary allocations)	42,258,000.00	100%	23,628,000.00	100%	34,238,000.00	100%
Transfers and subsidies - capital (in-kind)	-		-		-	
Surplus/(Deficit) after capital transfers & contributions	38,805,356.00		16,395,424.00		(5,272,860.00)	
Income Tax						
Surplus/(Deficit) after income tax	38,805,356.00		16,395,424.00		(5,272,860.00)	
Surplus/(Deficit) for the year	38,805,356.00		16,395,424.00		(5,272,860.00)	

PART B- LIST OF TABLES

Table A1 - Budgeted Financial Performance (revenue and expenditure)

NC093 Magareng - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	11,554	11,674	12,263	13,926	13,926	13,926	10,769	14,608	15,280	15,983
Service charges	33,207	36,845	32,468	60,384	37,233	37,233	27,674	40,709	42,582	44,540
Investment revenue	9,582	6,296	10,912	-	-	-	-	-	-	-
Transfer and subsidies - Operational	61,440	62,864	69,502	68,488	69,743	69,743	60,348	72,942	71,912	71,976
Other own revenue	8,094	7,647	8,984	19,264	32,112	32,112	21,833	33,197	34,724	36,321
Total Revenue (excluding capital transfers and contributions)	123,876	125,327	134,129	162,062	153,013	153,013	120,626	161,455	164,498	168,820
Employee costs	48,576	49,810	48,606	53,709	53,709	53,709	36,902	54,352	56,209	58,765
Remuneration of councillors	3,598	4,263	4,673	4,807	5,612	5,612	4,425	5,587	5,844	6,113
Depreciation and amortisation	32,271	26,674	23,788	25,954	25,953	25,953	21,627	23,541	24,624	25,756
Interest	4,319	5,447	7,549	-	-	-	-	1,887	1,980	2,077
Inventory consumed and bulk purchases	21,199	22,499	23,257	37,920	35,210	35,210	7,853	38,333	40,185	70,759
Transfers and subsidies	35	-	-	-	-	-	-	-	-	-
Other expenditure	54,289	49,919	41,210	55,284	70,021	70,021	56,775	41,209	42,890	44,860
Total Expenditure	164,286	158,612	149,084	177,674	190,505	190,505	127,581	164,908	171,731	208,330
Surplus/(Deficit)	(40,410)	(33,286)	(14,955)	(15,612)	(37,492)	(37,492)	(6,956)	(3,453)	(7,233)	(39,511)
Transfers and subsidies - capital (monetary allocations)	61,231	25,034	24,071	51,967	62,279	62,279	9,141	42,258	23,628	34,238
Transfers and subsidies - capital (n-kind)	-	3,696	1,725	3,000	4,745	4,745	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20,821	(4,556)	10,841	39,355	29,532	29,532	2,186	38,805	16,395	(5,273)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20,821	(4,556)	10,841	39,355	29,532	29,532	2,186	38,805	16,395	(5,273)
Capital expenditure & funds sources										
Capital expenditure	55,426	25,900	25,368	55,257	67,024	67,024	32,365	42,258	23,628	34,238
Transfers recognised - capital	55,426	23,778	23,885	54,967	67,024	67,024	32,365	42,258	23,628	34,238
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2,122	1,482	290	-	-	-	-	-	-
Total sources of capital funds	55,426	25,900	25,368	55,257	67,024	67,024	32,365	42,258	23,628	34,238
Financial position										
Total current assets	(15,850)	(29,990)	(18,060)	20,167	4,445	4,445	101,234	158,622	299,729	314,376
Total non current assets	372,032	376,452	453,767	306,151	342,374	342,374	464,505	395,757	359,283	384,390
Total current liabilities	411,289	429,314	445,056	356,086	383,878	383,878	428,516	383,573	407,276	425,637
Total non current liabilities	7,359	11,444	8,079	11,911	17,859	17,859	7,538	8,079	8,450	8,839
Community wealth/Equity	162,876	145,568	226,962	(41,630)	(51,453)	(51,453)	212,504	161,676	243,214	236,516
Cash flows										
Net cash from (used) operating	-	-	-	267,539	358,629	358,629	81,133	314,401	456,531	522,847
Net cash from (used) investing	(1)	-	-	(52,257)	(62,279)	(62,279)	(32,365)	(42,258)	(23,628)	(34,238)
Net cash from (used) financing	-	-	-	-	-	-	14	325	340	355
Cash/cash equivalents at the year end	210	6,674	242	215,524	297,083	297,083	48,783	272,473	705,716	1,194,679
Cash backing/surplus reconciliation										
Cash and investments available	(80,049)	(96,228)	(108,668)	(138,558)	(164,734)	(164,734)	2,563	63,861	259,341	273,281
Application of cash and investments	360,740	372,899	383,982	281,579	290,631	290,631	267,269	104,712	39,525	16,642
Balance - surplus (shortfall)	(440,790)	(468,127)	(492,650)	(420,137)	(455,365)	(455,365)	(264,706)	(40,851)	219,816	256,640
Asset management										
Asset register summary (MDV)	369,392	374,250	475,732	303,949	340,172	340,172	-	393,554	356,979	381,980
Depreciation	32,271	26,674	23,788	25,954	25,953	25,953	-	23,541	24,624	25,756
Renewal and Upgrading of Existing Assets	60,633	23,778	23,885	55,257	67,024	67,024	-	42,258	22,638	33,344
Repairs and Maintenance	-	6,770	4,422	4,500	7,705	7,705	-	6,112	6,459	6,607
Free services										
Cost of Free Basic Services provided	4,254	857	281	11,284	11,284	11,284	-	12,211	12,773	13,360
Revenue cost of free services provided	987	987	1,038	1,102	1,102	1,102	-	1,417	1,483	1,551
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2 - Budgeted Financial Performance (Revenue and by function classification.)

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
<i>Governance and administration</i>		85,555	80,717	89,770	84,422	88,039	88,039	91,756	92,553	93,585
Executive and council		57,743	54,507	59,064	62,541	62,541	62,541	66,243	66,004	65,953
Finance and administration		27,812	26,210	30,705	21,881	25,498	25,498	25,513	26,549	27,632
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,443	1,533	1,844	1,393	1,470	1,470	2,206	2,308	2,416
Community and social services		1,089	1,216	855	1,264	1,264	1,264	1,321	1,383	1,448
Sport and recreation		-	58	35	-	-	-	-	-	-
Public safety		354	258	954	130	206	206	884	925	968
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	(3,731)	6,671	450	450	450	450	(450)	(450)
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	(3,731)	6,671	450	450	450	450	(450)	(450)
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		98,110	75,538	61,640	130,764	130,077	130,077	109,302	93,715	107,507
Energy sources		19,902	15,546	13,907	35,848	19,180	19,180	21,682	23,649	24,574
Water management		64,407	44,059	31,806	50,145	61,032	61,032	35,805	26,808	28,166
Waste water management		6,281	8,985	8,390	35,402	38,610	38,610	40,008	30,908	41,849
Waste management		7,520	6,948	7,537	9,368	11,256	11,256	11,807	12,350	12,918
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	185,107	154,057	159,925	217,029	220,037	220,037	203,713	188,126	203,058
Expenditure - Functional										
<i>Governance and administration</i>		118,183	100,622	59,659	57,910	73,555	73,555	65,302	66,981	70,036
Executive and council		13,634	14,323	15,645	13,006	13,845	13,845	14,160	13,512	14,133
Finance and administration		104,550	86,298	44,014	44,904	59,710	59,710	51,142	53,469	55,903
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12,510	12,770	18,576	12,754	15,709	15,709	14,655	15,051	15,742
Community and social services		2,703	2,526	6,737	2,571	2,546	2,546	2,958	2,480	2,594
Sport and recreation		4,354	3,390	3,475	5,218	4,641	4,641	4,855	5,077	5,310
Public safety		4,650	4,001	4,383	3,747	3,842	3,842	3,581	4,082	4,270
Housing		802	2,854	3,983	1,219	4,680	4,680	3,261	3,411	3,568
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,665	6,198	6,005	24,739	7,826	7,826	8,322	9,496	9,758
Planning and development		2,639	3,787	4,325	6,164	6,340	6,340	5,951	6,953	7,250
Road transport		1,026	2,411	1,680	18,575	1,486	1,486	2,371	2,543	2,509
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		43,053	61,720	81,488	82,271	96,830	96,830	76,629	80,203	83,942
Energy sources		23,273	26,683	23,342	35,688	37,912	37,912	38,893	40,661	42,511
Water management		14,559	24,405	27,556	24,970	31,520	31,520	18,271	19,157	20,084
Waste water management		3,603	9,482	23,711	17,115	23,443	23,443	15,817	16,546	17,309
Waste management		1,617	1,150	6,878	4,498	3,955	3,955	3,648	3,839	4,039
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	177,412	181,310	165,728	177,674	193,920	193,920	164,908	171,731	179,479
Surplus/(Deficit) for the year		7,696	(27,253)	(5,803)	39,355	26,117	26,117	38,805	16,395	23,579

Table A3 -Budgeted Financial Performance

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 01 - Executive & Council		57,743	54,507	59,064	62,541	62,541	62,541	66,243	66,004	65,953
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	382	-	-	-	-	-	-
Vote 04 - Financial Services		27,812	26,210	30,323	21,881	25,498	25,498	25,513	26,549	27,632
Vote 05 - Municipal Infrastructure		98,110	71,807	68,311	131,214	130,527	130,527	109,752	93,265	107,057
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1,443	1,533	1,844	1,393	1,470	1,470	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	2,206	2,308	2,416
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affair		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	185,107	154,057	159,925	217,029	220,037	220,037	203,713	188,126	203,058
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		10,425	11,458	12,418	10,836	11,216	11,216	11,703	10,942	11,445
Vote 02 - Office Of The Municipal Manager		2,563	1,839	658	2,169	2,217	2,217	2,159	2,259	2,363
Vote 03 - Corporate Services		11,742	12,037	15,075	15,806	18,660	18,660	17,241	18,057	18,911
Vote 04 - Financial Services		92,872	74,326	29,007	29,098	41,109	41,109	33,945	35,457	37,040
Vote 05 - Municipal Infrastructure		45,196	66,622	87,116	104,180	101,673	101,673	82,382	87,011	90,887
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		11,352	9,717	14,468	11,535	11,029	11,029	587	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	10,679	11,505	12,034
Vote 09 - Planning & Development		3,261	5,312	6,986	4,048	8,016	8,016	6,213	6,500	6,799
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affair		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	177,412	181,310	165,728	177,674	193,920	193,920	164,908	171,731	179,479
Surplus/(Deficit) for the year	2	7,696	(27,253)	(5,803)	39,355	26,117	26,117	38,805	16,395	23,579

Table A4 - Budgeted of Financial Performance

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	15,625	15,185	13,907	33,713	16,192	16,192	13,206	18,637	19,496	20,392
Service charges - Water	2	7,453	8,426	6,010	9,156	3,492	3,492	2,592	3,663	3,832	4,008
Service charges - Waste Water Management	2	5,725	7,569	8,041	10,832	10,832	10,832	6,786	11,363	11,886	12,432
Service charges - Waste Management	2	4,404	5,666	4,509	6,683	6,716	6,716	5,090	7,045	7,369	7,708
Sale of Goods and Rendering of Services		774	576	517	624	737	737	396	773	808	846
Agency services		57	76	-	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables		5,886	2,749	6,048	13,632	23,250	23,250	16,080	24,389	25,511	26,684
Interest earned from Current and Non Current Assets		9,582	6,296	10,912	-	-	-	-	-	-	-
Dividends											
Rent on Land		14	8	2	3	2	2	0	2	2	2
Rental from Fixed Assets		4	4	1	3	3	3	3	3	3	3
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		1,194	6,105	3,698	71	147	147	81	298	312	326
Non-Exchange Revenue											
Property rates	2	11,554	11,674	12,263	13,926	13,926	13,926	10,769	14,608	15,280	15,983
Surcharges and Taxes											
Fines, penalties and forfeits		229	127	586	135	124	124	124	586	613	642
Licences or permits		(117)	(2,194)	(2,251)	-	-	-	-	-	-	-
Transfer and subsidies - Operational		61,440	62,864	69,502	68,488	69,743	69,743	60,348	72,942	71,912	71,976
Interest		-	-	-	4,798	7,849	7,849	5,150	7,146	7,475	7,819
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		53	196	382	-	-	-	-	-	-	-
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		123,876	125,327	134,129	162,862	153,813	153,813	128,626	161,465	164,498	168,820
Expenditure											
Employee related costs	2	48,576	49,810	48,606	53,709	53,709	53,709	36,902	54,352	56,209	58,765
Remuneration of councilors		3,598	4,263	4,673	4,807	5,612	5,612	4,425	5,587	5,844	6,113
Bulk purchases - electricity	2	21,199	22,499	23,257	25,000	22,390	22,390	7,853	25,000	26,150	27,353
Inventory consumed	8	-	-	-	12,920	12,820	12,820	-	13,333	14,035	14,406
Debt impairment	3	-	-	-	35,391	35,391	35,391	29,492	17,066	18,176	19,012
Depreciation and amortisation		32,271	26,674	23,788	25,954	25,953	25,953	21,627	23,541	24,624	25,756
Interest		4,319	5,447	7,549	-	-	-	-	1,887	1,980	2,077
Contracted services		4,405	5,752	5,922	9,594	11,259	11,259	7,963	7,750	8,088	8,442
Transfers and subsidies		35	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		37,955	35,391	17,960	-	5,172	5,172	5,172	-	-	-
Operational costs		11,929	8,776	12,826	10,299	18,099	18,099	14,148	15,824	16,020	16,773
Losses on disposal of Assets		-	-	4,503	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	579	605	633
Total Expenditure		164,286	158,612	149,884	177,674	198,585	198,585	127,581	164,988	171,731	180,338
Surplus/(Deficit)		(40,410)	(33,286)	(14,955)	(15,612)	(37,492)	(37,492)	(6,956)	(3,493)	(7,233)	(39,511)
Transfers and subsidies - capital (monetary allocations)	6	61,231	25,034	24,071	51,967	62,279	62,279	9,141	42,258	23,628	34,238
Transfers and subsidies - capital (in-kind)	6	-	3,696	1,725	3,000	4,745	4,745	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20,821	(4,556)	10,841	39,355	29,532	29,532	2,186	38,885	16,395	(5,273)
Income Tax											
Surplus/(Deficit) after income tax		20,821	(4,556)	10,841	39,355	29,532	29,532	2,186	38,885	16,395	(5,273)
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		20,821	(4,556)	10,841	39,355	29,532	29,532	2,186	38,885	16,395	(5,273)
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	20,821	(4,556)	10,841	39,355	29,532	29,532	2,186	38,885	16,395	(5,273)

Table A5–Budgeted Capital expenditure by vote

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
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	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		55,426	25,639	25,368	54,967	67,024	67,024	32,365	42,258	23,628	34,238
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		55,426	25,900	25,368	55,257	67,024	67,024	32,365	42,258	23,628	34,238
Total Capital Expenditure - Vote		55,426	25,900	25,368	55,257	67,024	67,024	32,365	42,258	23,628	34,238
Capital Expenditure - Functional											
Governance and administration		-	261	-	290	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	261	-	290	-	-	-	-	-	-
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		55,426	25,639	25,368	54,967	67,024	67,024	32,365	42,258	23,628	34,238
Energy sources		(5,207)	207	-	-	-	-	-	-	990	894
Water management		60,633	24,039	23,885	35,452	47,509	47,509	17,849	22,258	12,638	13,344
Waste water management		-	1,394	1,482	19,515	19,515	19,515	14,516	20,000	10,000	20,000
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	55,426	25,900	25,368	55,257	67,024	67,024	32,365	42,258	23,628	34,238
Funded by:											
National Government		(71)	16,039	23,885	31,967	42,279	42,279	27,066	42,258	23,628	34,238
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	1,180	-	3,000	4,745	4,745	-	-	-	-
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	-	20,000	20,000	20,000	5,298	-	-	-
Transfers recognised - capital	4	55,426	23,778	23,885	54,967	67,024	67,024	32,365	42,258	23,628	34,238
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	2,122	1,482	290	-	-	-	-	-	-
Total Capital Funding	7	55,426	25,900	25,368	55,257	67,024	67,024	32,365	42,258	23,628	34,238

Table A6 - Budgeted Financial Position

NC093 Magareng - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		(80,049)	(96,228)	(108,668)	(138,558)	(164,734)	(164,734)	2,563	63,861	259,341	273,281
Trade and other receivables from exchange transactions	1	9,942	7,863	23,459	90,110	104,223	104,223	21,329	32,176	37,148	38,857
Receivables from non-exchange transactions	1	3,745	5,102	8,952	15,890	11,835	11,835	17,310	16,277	11,801	12,344
Current portion of non-current receivables											
Inventory	2	163	163	115	(185)	(133)	(133)	115	(1,291)	(2,501)	(3,768)
VAT		48,793	54,920	59,352	54,920	54,016	54,016	61,190	49,413	(5,761)	(6,026)
Other current assets		1,557	(1,810)	(1,270)	(1,810)	(762)	(762)	(1,273)	(1,814)	(299)	(313)
Total current assets		(15,050)	(29,998)	(18,068)	28,167	4,445	4,445	181,234	158,522	299,729	314,376
Non-current assets											
Investments											
Investment property		23,831	23,831	24,867,499.72	23,831	23,468	23,468	24,867	23,831	-	-
Property, plant and equipment	3	347,790	352,230	428,519	281,529	318,515	318,515	439,256	371,544	358,942	384,976
Biological assets											
Living and non-living resources											
Heritage assets		371	371	371	371	371	371	371	371	371	371
Intangible assets		40	20	10	20	20	20	10	10	(30)	(958)
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions		0	0	0	-	0	0	0	0	-	-
Other non-current assets											
Total non-current assets		372,032	376,462	463,767	386,151	342,374	342,374	464,505	395,757	359,263	384,390
TOTAL ASSETS		356,982	346,463	435,707	326,318	346,820	346,820	565,739	554,379	659,011	698,765
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		484	191	(319)	165	165	165	-	0	0	-
Consumer deposits		1,271	1,303	1,309	611	611	611	1,323	1,309	1,369	1,432
Trade and other payables from exchange transactions	4	365,068	380,148	398,882	320,290	348,718	348,718	347,263	347,263	365,233	381,659
Trade and other payables from non-exchange transactions	5	17,296	15,920	14,222	(264)	(1,164)	(1,164)	45,255	3,236	3,384	3,540
Provision		7,583	7,741	7,219	11,275	11,275	11,275	8,676	7,404	7,745	8,101
VAT		19,585	24,009	23,743	24,009	24,273	24,273	26,000	24,362	29,546	30,905
Other current liabilities											
Total current liabilities		411,289	429,314	445,056	356,006	383,878	383,878	428,516	383,573	447,276	425,637
Non-current liabilities											
Financial liabilities	6	-	-	794	-	-	-	794	794	831	869
Provision	7	7,359	11,444	7,285	11,911	17,859	17,859	6,744	7,285	7,620	7,970
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Total non-current liabilities		7,359	11,444	8,079	11,911	17,859	17,859	7,538	8,079	8,450	8,839
TOTAL LIABILITIES		418,647	440,758	453,135	367,917	401,737	401,737	436,054	391,651	415,727	434,476
NET ASSETS		(62,465)	(94,295)	(17,428)	(41,679)	(54,917)	(54,917)	129,685	162,727	243,284	264,289
COMMUNITY WEALTHEQUITY											
Accumulated surplus/(deficit)	8	162,876	145,568	226,962	(41,630)	(51,453)	(51,453)	212,504	161,676	243,214	236,516
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other											
TOTAL COMMUNITY WEALTHEQUITY	10	162,876	145,568	226,962	(41,630)	(51,453)	(51,453)	212,504	161,676	243,214	236,516

Table A7 - Cash Backed Reserves/Accumulated Surplus Reconciliation

NC093 Magareng - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	4,874	7,855	7,855	5,774	7,742	8,801	9,206
Service charges		-	-	-	20,261	19,374	19,374	19,132	21,576	22,907	23,961
Other revenue		-	-	-	786	12,564	12,564	33,052	238,939	421,373	470,367
Transfers and Subsidies - Operational	1	-	-	-	68,488	69,743	69,743	63,457	72,942	71,504	71,453
Transfers and Subsidies - Capital	1	-	-	-	54,967	67,024	67,024	41,365	42,258	23,628	34,238
Interest		-	-	-	-	11	11	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	-	118,163	182,058	182,058	(81,647)	(67,169)	(89,703)	(84,301)
Interest		-	-	-	-	-	-	-	(1,887)	(1,980)	(2,077)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	267,539	358,629	358,629	81,433	314,401	456,531	522,847
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	(52,257)	(62,279)	(62,279)	(32,365)	(42,258)	(23,628)	(34,238)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1)	-	-	(52,257)	(62,279)	(62,279)	(32,365)	(42,258)	(23,628)	(34,238)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	14	5	6	6	
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	319	334	349
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	14	325	340	355
NET INCREASE/ (DECREASE) IN CASH HELD		(1)	-	-	215,282	296,350	296,350	48,783	272,467	433,242	488,964
Cash/cash equivalents at the year begin:	2	211	6,674	242	242	734	734	-	6	272,473	705,716
Cash/cash equivalents at the year end:	2	210	6,674	242	215,524	297,083	297,083	48,783	272,473	705,716	1,194,679

Cash flow from operating activities: receipts.

The municipality projected a 53% collection rate for this financial year, A7 reflects the anticipated collection per service bill as per A4, excluding other revenue which is the difference between the Bank Account: deposits and the total receipts (anticipated collection per service).

Cash flow from operating activities: payments.

Suppliers and employees are the total of all the expenditure as per A4, due to the linking challenges the municipality is facing regarding the financial system it reflects R 67,2 million instead of R 124,4 million.

Table A8–Cash backed reserves.

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	210	6,674	242	215,524	297,083	297,083	48,783	272,473	705,716	1,194,679
Other current investments > 90 days		(80,259)	(102,902)	(108,910)	(354,082)	(461,818)	(461,818)	(48,220)	(208,612)	(446,374)	(921,398)
Non-current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(69,949)	(96,228)	(108,668)	(138,558)	(164,734)	(164,734)	2,563	63,861	259,341	273,281
Application of cash and investments											
Unspent conditional transfers		17,296	15,920	14,222	(264)	(1,164)	(1,164)	45,255	3,236	3,384	3,540
Unspent borrowing											
Statutory requirements	2	(29,208)	(30,911)	(36,341)	(30,911)	(30,697)	(30,697)	(35,922)	(25,051)	35,307	36,931
Other working capital requirements	3	365,068	380,148	398,882	301,479	311,217	311,217	249,261	119,124	(6,911)	(31,930)
Other provisions		7,583	7,741	7,219	11,275	11,275	11,275	8,676	7,404	7,745	8,101
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		360,740	372,899	383,882	281,579	290,631	290,631	267,269	104,712	39,525	16,642
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(40,790)	(46,127)	(49,650)	(49,137)	(45,365)	(45,365)	(264,706)	(40,851)	219,816	256,640
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(40,790)	(46,127)	(49,650)	(49,137)	(45,365)	(45,365)	(264,706)	(40,851)	219,816	256,640

Table A10–Basic Service Delivery Measurement

NC093 Magareng - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Cost of Free Basic Services provided - Formal Settlements (R'000)											
Water (6 kilolitres per indigent household per month)		1,218	435	54	2,442	2,442	2,442	2,561	2,679	2,802	
Sanitation (free sanitation service to indigent households)		1,737	203	96	3,235	3,235	3,235	3,394	3,550	3,713	
Electricity/other energy (50kwh per indigent household per month)		104	49	22	3,666	3,666	3,666	4,220	4,414	4,617	
Refuse (removed once a week for indigent households)		1,194	170	109	1,941	1,941	1,941	2,036	2,130	2,228	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	
Total cost of FBS provided	8	4,254	857	281	11,284	11,284	11,284	12,211	12,773	13,360	
Properly rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRSA											
Water (in excess of 6 kilolitres per indigent household per month)		987	987	1,038	1,102	1,102	1,102	1,417	1,483	1,551	
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											
Housing - top structure subsidies											
Other	6										
Total revenue cost of subsidised services provided		987	987	1,038	1,102	1,102	1,102	1,417	1,483	1,551	

PART C- SUPPORTING TABLES

Supporting Table SA1 Budgeted financial performance

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
REVENUE ITEMS:										
<i>Non-exchange revenue by source</i>										
Exchange Revenue										
Total Property Rates and rebates and impermissible values in excess of section 17 of MPRA)	12,541	12,661	13,301	15,027	15,027	15,027	11,677	16,025	16,762	17,533
	987	987	1,038	1,102	1,102	1,102	907	1,417	1,483	1,551
Net Property Rates	11,554	11,674	12,263	13,925	13,925	13,925	10,769	14,608	15,280	15,983
<i>Exchange revenue services charges</i>										
Service charges - Electricity										
Total Service charges - Electricity (indigent household per month)	15,729	15,234	13,929	37,379	19,859	19,859	13,225	22,857	23,910	25,009
	104	49	22	3,666	3,666	3,666	19	4,220	4,414	4,617
Net Service charges - Electricity	15,625	15,185	13,907	33,713	16,192	16,192	13,206	18,637	19,496	20,392
Service charges - Water										
Total Service charges - Water (per indigent household per month)	8,671	8,861	6,064	11,597	5,934	5,934	2,761	6,225	6,511	6,810
	1,218	435	54	2,442	2,442	2,442	169	2,561	2,679	2,802
Net Service charges - Water	7,453	8,426	6,010	9,155	3,492	3,492	2,592	3,663	3,832	4,008
Service charges - Waste Water Management										
Total Service charges - Waste Water Management (sanitation service to indigent households)	7,462	7,772	8,137	14,067	14,067	14,067	7,260	14,757	15,435	16,145
	1,737	203	96	3,235	3,235	3,235	474	3,394	3,550	3,713
Net Service charges - Waste Water Management	5,725	7,569	8,041	10,832	10,832	10,832	6,786	11,363	11,886	12,432
Service charges - Waste Management										
Total refuse removal revenue	5,598	5,836	4,618	8,624	8,657	8,657	5,437	9,081	9,499	9,936
Total landfill revenue (Less cost of free basis services (removed once a week to indigent households))	1,194	170	109	1,941	1,941	1,941	347	2,036	2,130	2,228
Net Service charges - Waste Management	4,404	5,666	4,509	6,683	6,716	6,716	5,090	7,045	7,369	7,708
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	31,337	33,787	32,266	37,499	36,860	36,860	26,892	38,436	39,562	41,355
Pension and UIF Contributions	5,640	5,832	6,192	6,742	7,762	7,762	4,747	7,120	7,447	7,790
Medical Aid Contributions	1,949	2,281	2,374	2,691	3,006	3,006	1,571	2,752	2,879	3,011
Overtime	1,982	2,585	2,327	1,000	644	644	400	321	336	352
Performance Bonus	2,749	2,854	3,015	3,059	2,929	2,929	2,823	3,090	3,232	3,381
Motor Vehicle Allowance	908	893	882	1,553	1,446	1,446	38	1,646	1,721	1,801
Cellphone Allowance	52	295	74	66	68	68	37	136	141	146
Housing Allowances	499	514	70	231	321	321	38	247	258	270
Other benefits and allowances	1,216	538	457	491	393	393	278	209	218	228
Payments in lieu of leave	-	-	-	110	14	14	-	-	-	-
Post-retirement benefit obligations	757	(100)	-	-	-	-	-	-	-	-
Entertainment	21	41	63	166	166	166	-	195	204	214
Scarcity	102	95	248	100	100	100	79	100	105	109
In kind benefits	1,365	194	638	-	-	-	-	100	105	109
sub-total	48,576	49,810	48,606	53,709	53,709	53,709	36,902	54,352	56,209	58,765
Less: Employees costs capitalised to PPE										
Total Employee related costs	48,576	49,810	48,606	53,709	53,709	53,709	36,902	54,352	56,209	58,765
Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	32,095	25,974	23,541	25,954	25,953	25,953	21,627	23,541	24,624	25,756
Lease amortisation										
Capital asset impairment	176	700	247	-	-	-	-	-	-	-
Total Depreciation and amortisation	32,271	26,674	23,788	25,954	25,953	25,953	21,627	23,541	24,624	25,756
Bulk purchase - electricity										

Supporting Table SA2 Budgeted financial performance.

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 & ...	Vote 13 - Electricity Department	Vote 14 - Maluti Water	Vote 15 - Other	Total
R thousand																	
Revenue	1																
Exchange Revenue																	
Service charges - Electricity						18 637											18 637
Service charges - Water						3 663											3 663
Service charges - Waste Water Management						11 363											11 363
Service charges - Waste Management						7 045											7 045
Sale of Goods and Rendering of Services					220	430		-	122								773
Agency services					-												-
Interest																	-
Interest earned from Receivables					534	23 855											24 389
Interest earned from Current and Non Current Assets					-	-											-
Dividends																	-
Rent on Land					2												2
Rental from Fixed Assets					3												3
Licence and permits																	-
Operational Revenue					-				298								298
Non-Exchange Revenue																	
Property rates					14 608												14 608
Surcharges and Taxes																	-
Fines, penalties and forfeits									586								586
Licences or permits																	-
Transfer and subsidies - Operational		66 243			3 000	2 500			1 199								72 942
Interest					7 146												7 146
Fuel Levy																	-
Operational Revenue																	-
Gains on disposal of Assets																	-
Other Gains																	-
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)		66 243	-	-	25 513	67 494	-	-	2 206	-	-	-	-	-	-	-	161 455
Expenditure																	
Employee related costs		2 412	2 124	8 291	12 992	14 242		587	9 715	3 988							54 352
Remuneration of councillors		5 587															5 587
Bulk purchases - electricity						25 000											25 000
Inventory consumed					10 933	2 400											13 333
Debt impairment					6 885	10 135			36								17 056
Depreciation and amortisation				1 542	10	19 820			136	2 032							23 541
Interest					1 415	472											1 887
Contracted services		1 357		3 560	2 733					100							7 750
Transfers and subsidies																	-
Irrecoverable debts written off																	-
Operational costs		2 347	36	2 147	8 909	2 142			150	93							15 824
Losses on disposal of Assets																	-
Other Losses						579											579
Total Expenditure		11 703	2 159	15 541	43 877	74 790	-	587	10 038	6 213	-	-	-	-	-	-	164 908
Surplus/(Deficit)		54 540	(2 159)	(15 541)	(18 364)	(7 296)	-	(587)	(7 832)	(6 213)	-	-	-	-	-	-	(3 453)
Transfers and subsidies - capital (monetary allocations)						42 258											42 258
Transfers and subsidies - capital (in-kind)																	-
Surplus/(Deficit) after capital transfers & contributions		54 540	(2 159)	(15 541)	(18 364)	34 962	-	(587)	(7 832)	(6 213)	-	-	-	-	-	-	38 805

Supporting Table SA18 Transfers and grants receipts

NC093 Magareng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		60 490	57 161	65 086	65 541	65 541	65 541	69 243	69 004	68 953
Local Government Equitable Share		56 612	51 086	57 991	61 591	61 591	61 591	65 001	66 004	65 953
Expanded Public Works Programme Integrate		1 078	1 121	1 073	950	950	950	1 242	-	-
Local Government Financial Management Gra		2 800	2 850	3 000	3 000	3 000	3 000	3 000	3 000	3 000
Municipal Disaster Relief Grant		-	2 104	3 021	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	4 603	3 650	1 800	3 055	3 055	2 500	1 653	1 708
<i>Specify (Add grant description)</i>		-	4 603	3 650	1 800	3 055	3 055	2 500	1 653	1 708
Other grant providers:		950	1 100	767	1 147	1 147	1 147	1 199	1 255	1 314
<i>Education Training and Development Practices St</i>		-	-	-	-	-	-	-	-	-
<i>National Library South Africa</i>		950	1 100	767	1 147	1 147	1 147	-	-	-
<i>Northern Cape Arts and Cultural</i>		-	-	-	-	-	-	1 199	1 255	1 314
<i>Post Retirement Benefit</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	61 440	62 864	69 502	68 488	69 743	69 743	72 942	71 912	71 976
Capital Transfers and Grants										
National Government:		61 231	25 034	24 071	51 967	62 279	62 279	42 258	23 628	34 238
Integrated National Electrification Programme Grant		4 001	-	-	-	-	-	-	990	894
Municipal Disaster Relief Grant		-	-	-	-	5 145	5 145	-	-	-
Municipal Infrastructure Grant		2 855	8 175	16 962	12 452	17 619	17 619	22 258	12 638	13 344
Regional Bulk Infrastructure Grant		54 376	12 860	-	20 000	20 000	20 000	-	-	-
Water Services Infrastructure Grant		-	4 000	7 109	19 515	19 515	19 515	20 000	10 000	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	3 696	1 725	3 000	4 745	4 745	-	-	-
<i>Specify (Add grant description)</i>		-	3 696	1 725	3 000	4 745	4 745	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	61 231	28 730	25 796	54 967	67 024	67 024	42 258	23 628	34 238
TOTAL RECEIPTS OF TRANSFERS & GRANTS		122 671	91 594	95 298	123 455	136 767	136 767	115 200	95 540	106 214

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		103 753	89 164	39 342	31 527	39 208	39 208	36 117	36 358	37 909
Local Government Equitable Share		100 135	83 321	31 387	27 577	35 258	35 258	31 875	33 358	34 909
Expanded Public Works Programme Integrated Grant		1 351	1 102	1 261	950	950	950	1 242	-	-
Local Government Financial Management Grant		2 189	3 328	6 695	3 000	3 000	3 000	3 000	3 000	3 000
Municipal Disaster Relief Grant		78	1 412	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	4 078	1 210	1 800	3 055	3 055	2 500	2 553	2 608
<i>Specify (Add grant description)</i>		-	4 078	1 210	1 800	3 055	3 055	2 500	2 553	2 608
Other grant providers:		2 299	1 942	858	1 147	1 147	1 147	1 228	1 284	1 343
<i>Education Training and Development Practices SA</i>		35	-	-	-	-	-	-	-	-
<i>National Library South Africa</i>		2 264	1 942	858	1 147	1 147	1 147	-	-	-
<i>Northern Cape Arts and Cultural</i>		-	-	-	-	-	-	1 228	1 284	1 343
Total operating expenditure of Transfers and Grants		106 052	95 184	41 411	34 474	43 410	43 410	39 845	40 195	41 860
Capital expenditure of Transfers and Grants										
National Government:		(71)	16 039	23 885	31 967	42 279	42 279	42 258	23 628	34 238
Integrated National Electrification Programme Grant		(5 207)	-	-	-	-	-	-	990	894
Municipal Disaster Relief Grant		-	-	-	-	5 145	5 145	-	-	-
Municipal Infrastructure Grant		5 135	9 616	12 531	12 452	17 619	17 619	22 258	12 638	13 344
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	6 423	11 354	19 515	19 515	19 515	20 000	10 000	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	1 180	-	3 000	4 745	4 745	-	-	-
<i>Specify (Add grant description)</i>		-	1 180	-	3 000	4 745	4 745	-	-	-
Other grant providers:		55 497	6 559	-	20 000	20 000	20 000	-	-	-
<i>Pocket Money Households (Cash)</i>		55 497	6 559	-	20 000	20 000	20 000	-	-	-
Total capital expenditure of Transfers and Grants		55 426	23 778	23 885	54 967	67 024	67 024	42 258	23 628	34 238
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		161 478	118 962	65 296	89 441	110 434	110 434	82 103	63 823	76 098

Supporting Table SA22 Summary councilor and staff benefits

NC093 Magareng - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 183	3 004	3 173	3 222	3 868	3 868	3 843	4 020	4 205
Pension and UIF Contributions	211	278	448	452	555	555	555	581	607
Medical Aid Contributions	121	124	115	123	128	128	128	134	140
Motor Vehicle Allowance									
Cellphone Allowance	390	410	481	481	509	509	509	533	557
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	693	447	456	529	551	551	551	577	603
Sub Total - Councillors	3 598	4 263	4 673	4 807	5 612	5 612	5 587	5 844	6 113
% increase		18,5%	9,6%	2,9%	16,8%	-	(0,5%)	4,6%	4,6%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 594	1 401	1 040	2 829	2 985	2 985	2 956	3 092	3 234
Pension and UIF Contributions	190	202	125	314	227	227	333	348	364
Medical Aid Contributions	82	87	69	122	122	122	126	131	138
Overtime									
Performance Bonus	86	85	67	231	153	153	245	256	268
Motor Vehicle Allowance	263	828	820	1 500	1 392	1 392	1 590	1 663	1 739
Cellphone Allowance	-	165	-	-	-	-	27	28	30
Housing Allowances	77	124	-	154	232	232	164	171	179
Other benefits and allowances	0	0	0	1	1	1	1	1	1
Payments in lieu of leave									
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations									
Entertainment									
Scarcity	21	41	63	166	166	166	195	204	214
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	3 312	2 933	2 185	5 317	5 278	5 278	5 635	5 895	6 166
% increase		(11,5%)	(25,5%)	143,4%	(0,7%)	-	6,8%	4,6%	4,6%
Other Municipal Staff									
Basic Salaries and Wages	28 744	32 386	31 226	34 670	33 875	33 875	35 480	36 471	38 121
Pension and UIF Contributions	5 449	5 631	6 067	6 428	7 535	7 535	6 787	7 099	7 425
Medical Aid Contributions	1 867	2 194	2 305	2 569	2 883	2 883	2 627	2 747	2 874
Overtime	1 982	2 585	2 327	1 000	644	644	321	336	352
Performance Bonus	2 663	2 769	2 948	2 829	2 776	2 776	2 846	2 976	3 113
Motor Vehicle Allowance	646	65	62	53	54	54	56	58	61
Cellphone Allowance	52	130	74	66	68	68	109	113	116
Housing Allowances	422	389	70	77	90	90	83	87	91
Other benefits and allowances	1 216	538	456	491	392	392	208	218	228
Payments in lieu of leave									
Long service awards	-	-	-	110	14	14	-	-	-
Post-retirement benefit obligations	757	(100)	-	-	-	-	-	-	-
Entertainment									
Scarcity									
Acting and post related allowance	102	95	248	100	100	100	100	105	109
In kind benefits	1 365	194	638	-	-	-	100	105	109
Sub Total - Other Municipal Staff	45 263	46 877	46 422	48 392	48 431	48 431	48 716	50 315	52 599
% increase		3,6%	(1,0%)	4,2%	0,1%	-	0,6%	3,3%	4,5%
Total Parent Municipality	52 174	54 073	53 279	58 516	59 321	59 321	59 939	62 053	64 878
% increase		3,6%	(1,5%)	9,8%	1,4%	-	1,0%	3,5%	4,6%
TOTAL SALARY, ALLOWANCES & BENEFITS	52 174	54 073	53 279	58 516	59 321	59 321	59 939	62 053	64 878
% increase		3,6%	(1,5%)	9,8%	1,4%	-	1,0%	3,5%	4,6%
TOTAL MANAGERS AND STAFF	48 576	49 810	48 606	53 709	53 709	53 709	54 352	56 209	58 765

Supporting Table SA25 Budgeted monthly revenue and expenditure.

NC093 Magareng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	1 553	18 637	19 496	20 392
Service charges - Water		305	305	305	305	305	305	305	305	305	305	305	305	3 663	3 832	4 008
Service charges - Waste Water Management		947	947	947	947	947	947	947	947	947	947	947	947	11 363	11 886	12 432
Service charges - Waste Management		587	587	587	587	587	587	587	587	587	587	587	587	7 045	7 369	7 708
Sale of Goods and Rendering of Services		64	64	64	64	64	64	64	64	64	64	64	64	773	808	846
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	24 389	25 511	26 684
Interest earned from Current and Non Current As		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Rental from Fixed Assets		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		25	25	25	25	25	25	25	25	25	25	25	25	298	312	326
Non-Exchange Revenue																
Property rates		1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	14 608	15 280	15 983
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		49	49	49	49	49	49	49	49	49	49	49	49	586	613	642
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	72 942	71 912	71 976
Interest		596	596	596	596	596	596	596	596	596	596	596	596	7 146	7 475	7 819
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		13 455	13 455	13 455	13 455	13 455	13 455	13 455	13 455	13 455	13 455	13 455	13 455	161 455	164 498	168 820
Expenditure																
Employee related costs		4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	54 352	56 209	58 765
Remuneration of councillors		466	466	466	466	466	466	466	466	466	466	466	466	5 587	5 844	6 113
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	26 150	27 353
Inventory consumed		1 111	1 111	1 111	1 111	1 111	1 111	1 111	1 111	1 111	1 111	1 111	1 111	13 333	14 035	14 406
Debt impairment		1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	17 056	18 176	19 012
Depreciation and amortisation		1 962	1 962	1 962	1 962	1 962	1 962	1 962	1 962	1 962	1 962	1 962	1 962	23 541	24 624	25 756
Interest		157	157	157	157	157	157	157	157	157	157	157	157	1 887	1 980	2 077
Contracted services		646	646	646	646	646	646	646	646	646	646	646	646	7 750	8 088	8 442
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 319	1 319	1 319	1 319	1 319	1 319	1 319	1 319	1 319	1 319	1 319	1 319	15 824	16 020	16 773
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		48	48	48	48	48	48	48	48	48	48	48	48	579	605	633
Total Expenditure		13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	164 908	171 731	208 330
Surplus/(Deficit)		(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(3 453)	(7 233)	(39 511)
Transfers and subsidies - capital (monetary allocations)		3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	(5 273)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	(5 273)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	(5 273)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	(5 273)

Supporting Table SA26 Budgeted monthly revenue and expenditure(municipal vote).

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 01 - Executive & Council		5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	66 243	66 004	65 953
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	25 513	26 549	27 632	
Vote 05 - Municipal Infrastructure		9 146	9 146	9 146	9 146	9 146	9 146	9 146	9 146	9 146	9 146	9 146	109 752	93 265	107 057	
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Public Safety & Transport		184	184	184	184	184	184	184	184	184	184	(2 022)	-	-	-	
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	2 206	2 206	2 308	2 416	
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	203 713	188 126	203 058	
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		975	975	975	975	975	975	975	975	975	975	975	11 703	10 942	11 445	
Vote 02 - Office Of The Municipal Manager		180	180	180	180	180	180	180	180	180	180	180	2 159	2 259	2 363	
Vote 03 - Corporate Services		1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	17 241	18 057	18 911	
Vote 04 - Financial Services		2 829	2 829	2 829	2 829	2 829	2 829	2 829	2 829	2 829	2 829	2 829	33 945	35 457	37 040	
Vote 05 - Municipal Infrastructure		6 865	6 865	6 865	6 865	6 865	6 865	6 865	6 865	6 865	6 865	6 865	82 382	87 011	90 887	
Vote 06 - Community Services		49	49	49	49	49	49	49	49	49	49	(538)	-	-	-	
Vote 07 - Public Safety & Transport		890	890	890	890	890	890	890	890	890	890	(9 202)	587	-	-	
Vote 08 - Sports, Arts, Parks, Culture		518	518	518	518	518	518	518	518	518	518	4 983	10 679	11 505	12 034	
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	6 213	6 213	6 500	6 799	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	164 908	171 731	179 479	
Surplus/(Deficit) before assoc.		3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	23 579	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	530	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	3 186	3 186	3 186	3 186	3 186	3 186	3 186	3 186	3 186	3 186	3 186	38 805	16 395	23 579	

Supporting Table SA27 Budgeted monthly revenue and expenditure per function.

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
<i>Governance and administration</i>		7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	91 756	92 553	93 585
Executive and council		5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	5 520	66 243	66 004	65 953
Finance and administration		2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	2 126	25 513	26 549	27 632
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		184	184	184	184	184	184	184	184	184	184	184	184	2 206	2 308	2 416
Community and social services		110	110	110	110	110	110	110	110	110	110	110	110	1 321	1 383	1 448
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		74	74	74	74	74	74	74	74	74	74	74	74	884	925	968
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		38	38	38	38	38	38	38	38	38	38	38	38	450	(450)	(450)
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		38	38	38	38	38	38	38	38	38	38	38	38	450	(450)	(450)
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	9 108	109 302	93 715	107 507
Energy sources		1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	21 682	23 649	24 574
Water management		2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	35 805	26 808	28 166
Waste water management		3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	40 008	30 908	41 849
Waste management		984	984	984	984	984	984	984	984	984	984	984	984	11 807	12 350	12 918
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	203 713	188 126	203 058
Expenditure - Functional																
<i>Governance and administration</i>		5 442	5 442	5 442	5 442	5 442	5 442	5 442	5 442	5 442	5 442	5 442	5 442	65 302	66 981	70 036
Executive and council		1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	13 512	14 133
Finance and administration		4 262	4 262	4 262	4 262	4 262	4 262	4 262	4 262	4 262	4 262	4 262	4 262	51 142	53 469	55 903
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	14 655	15 051	15 742
Community and social services		246	246	246	246	246	246	246	246	246	246	246	246	2 958	2 480	2 594
Sport and recreation		405	405	405	405	405	405	405	405	405	405	405	405	4 855	5 077	5 310
Public safety		298	298	298	298	298	298	298	298	298	298	298	298	3 581	4 082	4 270
Housing		272	272	272	272	272	272	272	272	272	272	272	272	3 261	3 411	3 568
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		694	694	694	694	694	694	694	694	694	694	694	694	8 322	9 496	9 758
Planning and development		496	496	496	496	496	496	496	496	496	496	496	496	5 951	6 953	7 250
Road transport		198	198	198	198	198	198	198	198	198	198	198	198	2 371	2 543	2 509
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		6 386	6 386	6 386	6 386	6 386	6 386	6 386	6 386	6 386	6 386	6 386	6 386	76 629	80 203	83 942
Energy sources		3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	38 893	40 661	42 511
Water management		1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	18 271	19 157	20 084
Waste water management		1 318	1 318	1 318	1 318	1 318	1 318	1 318	1 318	1 318	1 318	1 318	1 318	15 817	16 546	17 309
Waste management		304	304	304	304	304	304	304	304	304	304	304	304	3 648	3 839	4 039
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	13 742	164 908	171 731	179 479
Surplus/(Deficit) before assoc.		3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	23 579
Intercorporate/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	3 234	38 805	16 395	23 579

Supporting Table SA29 Budgeted monthly capital expenditure (Function)

NC093 Magareng - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)													Medium Term Revenue and Expenditure Framework			
Description	Budget Year 2024/25												Budget Year	Budget Year	Budget Year	
	R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	2024/25	+1 2025/26	+2 2026/27
Capital Expenditure - Functional																
<i>Governance and administration</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	990	894
Water management	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	22 258	12 638	13 344
Waste water management	1 667	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	10 000	20 000
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Functional	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Funded by:																
National Government	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Transfers recognised - capital	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Borrowing													-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238

Supporting Table SA30 Budgeted monthly cash flow.

NC093 Magareng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	R thousand												Budget Year	Budget Year	Budget Year
	July	August	Sept.	October	November	December	January	February	March	April	May	June	2024/25	+1 2025/26	+2 2026/27
Cash Receipts By Source													1		
Property rates	645	645	645	645	645	645	645	645	645	645	645	645	7 742	8 801	9 206
Service charges - electricity revenue	823	823	823	823	823	823	823	823	823	823	823	823	9 878	10 332	10 808
Service charges - water revenue	162	162	162	162	162	162	162	162	162	162	162	162	1 942	2 031	2 124
Service charges - sanitation revenue	502	502	502	502	502	502	502	502	502	502	502	502	6 022	6 299	6 589
Service charges - refuse revenue	311	311	311	311	311	311	311	311	311	311	311	311	3 734	4 244	4 440
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	72 942	71 504	71 453
Other revenue	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	238 939	421 373	470 367
Cash Receipts by Source	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	341 199	524 586	574 986
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0	5	6	6
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	383 462	548 219	609 230
Cash Payments by Type															
Employee related costs	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	54 352	56 209	58 765
Remuneration of councillors	466	466	466	466	466	466	466	466	466	466	466	466	5 587	5 844	6 113
Interest	157	157	157	157	157	157	157	157	157	157	157	157	1 887	1 980	2 077
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	26 150	27 353
Acquisitions - water & other inventory	283	283	283	283	283	283	283	283	283	283	283	283	3 400	3 602	3 814
Contracted services	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(34 508)	(15 540)	(25 796)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	12 044	12 083	12 636
Cash Payments by Type	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	67 762	90 329	84 962
Other Cash Flows/Payments by Type															
Capital assets	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 258	23 628	34 238
Repayment of borrowing	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(319)	(334)	(349)
Other Cash Flows/Payments	108	108	108	108	108	108	108	108	108	108	108	108	1 294	1 354	1 416
Total Cash Payments by Type	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	110 995	114 977	120 267
NET INCREASE/(DECREASE) IN CASH HELD	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	272 467	433 242	488 964
Cash/cash equivalents at the month/year begin:	6	22 711	45 417	68 123	90 828	113 534	136 239	158 945	181 651	204 356	227 062	249 768	272 473	272 473	272 473
Cash/cash equivalents at the month/year end:	22 711	45 417	68 123	90 828	113 534	136 239	158 945	181 651	204 356	227 062	249 768	272 473	272 473	705 716	1 194 679

PART D - Municipal Manager's quality certificate

MAGARENG



MUNICIPALITY

I Tumelo Thage....., Acting Municipal Manager of Magareng Local Municipality, hereby certify that the Final budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name TUMELO THAGE

Municipal manager of Magareng Local Municipality

Signature 

Date 24 MAY 2024