



FETAKGOMO TUBATSE
LOCAL MUNICIPALITY

Annual Budget

Of

Fetakgomo Tubatse Municipality

2021/2022-2023/2024

Medium Term Revenue Expenditure Forecasts

Copies of this document can be viewed:

- At the municipal libraries
- Municipal offices located at the reception
- At www.fgtm.gov.za

Table of Contents

Part 1 - ANNUAL BUDGET

1.1 Mayor's Foreword

1.2 Council Resolutions

1.3 Executive Summary

1.4. Annual Budget Tables

1.4.1 Table A1 – Consolidated Budget Summary

1.4.2 Table A2 – Consolidated Budgeted Financial Performance (Standard Classification)

1.4.3 Table A3 – Consolidated Budgeted Financial Performance (Municipal Vote)

1.4.4 Table A4 – Consolidated Budgeted Financial Performance (Operational Revenue and Expenditure)

1.4.5 Table A5 – Consolidated Budgeted Capital Expenditure (By Vote & Standard Classification)

1.4.6 Table A6 – Consolidated Budgeted Financial Position

1.4.7 Table A7 – Consolidated Budgeted Cash Flows

1.4.8 Table A8 – Consolidated Cash backed reserves/Accumulated surplus reconciliation

1.4.9 Table A9 – Consolidated Asset Management

1.4.10 Table A10 – Consolidated Basic Service delivery measurement

1.5 Operating Revenue Framework

1.6 Operating Expenditure Framework

1.7 Remuneration Of Councillors And Executive Management

1.8 Capital Expenditure

1.9 Annual Budget Tables

Part 2 - Supporting Tables

2.1 Overview of municipal draft budget process

2.2 Overview of alignment of draft budget with integrated Development Plan

2.3 Measurable performance objectives and indicators

2.4 Overview of draft budget related policies

2.5 Overview of draft budget assumptions

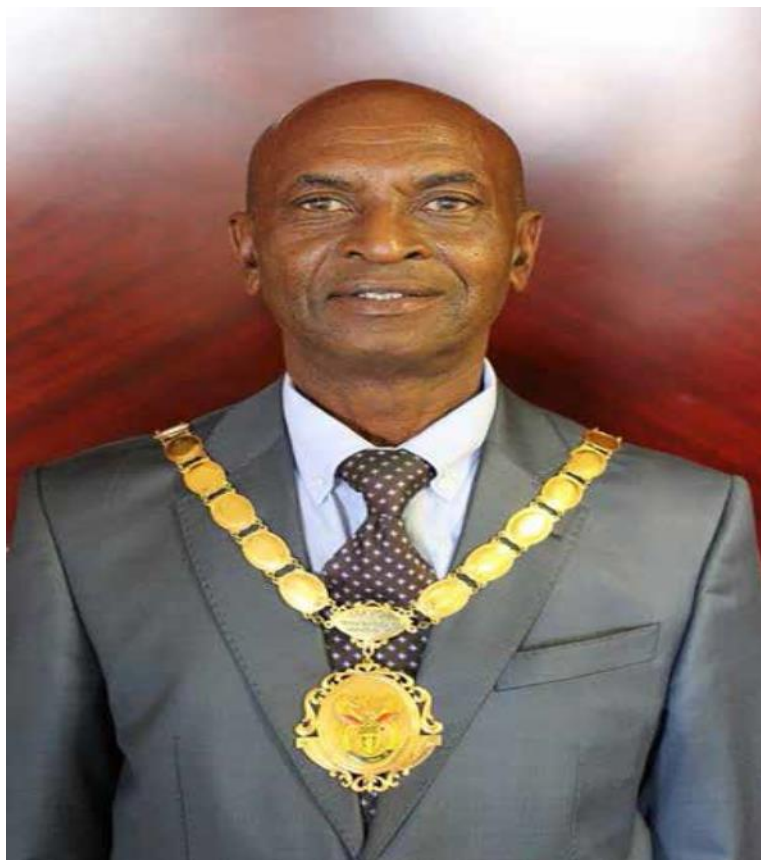
2.6 Overview of draft budget funding

-
- 2.7** Expenditure on allocations and grant programmes
 - 2.8** Allocations and grants made by the municipality
 - 2.8** Councillors, senior managers and employees benefits
 - 2.9** Monthly targets for revenue, expenditure and cash flow
 - 2.10** Contracts having future budgetary implications
 - 2.11** Capital Expenditure details
 - 2.12** Legislation compliance status
 - 2.13** Other supporting documents
 - 2.14** Draft budget of municipal entities attached to the municipal annual budget
 - 2.15** Municipal manager's quality certification
-

ACRONYMS AND TABLES

MFMA	Municipal Finance Management Act 56 of 2003
MSA	Municipal Systems Act 32 of 2000
MPRA	Municipal Property Rates Act 6 of 2004
MIG	Municipal Infrastructure Grant
LGSETA	Local Government Sector Education Training Authority
CoGHSTA	Department of Cooperative Governance Human Settlement and Traditional Affairs
COGTA	Department of Cooperative Governance and Traditional Affairs
MTREF	Medium Term Revenue Expenditure Framework
LED	Local Economic Development
MMBRR	Municipal Monitoring and Budgeting Reporting Regulation
EPWP	Expanded Public Works Programme
VAT	Valued Added Tax
CPI	Consumer Price Index
MSCOA	Municipal Standard Chart of Accounts

1.1 Mayor's Foreword



Mayor`s budget statement at the presentation of the 2020/21 IDP/BUDGET, VIRTUAL SPECIAL COUNCIL, 27 MAY 2021

Madame Speaker

Chief Whip

Members of the Executive Committee

Magoshi

Chairperson of MPAC

Councillors

Municipal Manager

CFO and other Senior Managers, and Officials

We are here today to present the 2021/22 IDP and Budget to the house and the communities of Fetakgomo Tubatse Municipality which is the last one in this term of Council. It also signals the end of the Five year IDP cycle that was adopted by Council in 2016 after the local government elections. It has been a journey characterised by many incidents of which many were achieved and still our road is long to satisfy all the needs of our communities.

Since presenting the 2021/22 IDP and Budget on the 29th May 2020, our Municipality has moved some steps to improve governance, financial sustainability and the general provision of services to our communities. Under the period review, we managed to appoint an Accounting Officer and the Chief Financial Officer which brought stability to our administration. On the flip side, we lost the services of Director Infrastructure and Technical services and we can report that the filling of the vacancy is at an advance stage.

The matter of the Director Corporate Services is still pending due to court processes however we anticipate finalisation soon. It is always important for the Municipality to have a full complement of Senior Managers as this strengthen the administration and expedite service delivery.

Of great importance is that the Council has approved the purchase of the Municipal offices in Burgersfort and it is huge relief as now the building is ours permanently.

We started our 2020/21 financial year when the Country was still under hard lockdown and this has destabilised the Municipality in many ways. The Council had to approve the rebates on rates and taxes as many of our regular customers were highly affected by Covid 19. We would like to use this opportunity to call upon all of our affected residents and businesses to take advantage of the offer at hand, pay for rates and taxes due to the Municipality.

We want to remind our communities that Corona virus is real and it is our collective responsibility to flatten its spread. We have seen the devastation caused by the second wave that occurred between December 2020 and February 2021 where many of our beloved brothers, sisters and parents succumbed to the disease. The country now is on the verge of third wave of infections and it is only us who can stop it happening by observing all Covid 19 health protocols at all times.

The country now is on the second phase of vaccination targeting people over 60 years and it is our responsibility as leaders to encourage our senior citizens to go and register to get the jabs. As local leaders we must show leadership by being at the forefront of the fight against Covid 19 by getting

information and assisting our people to register and also know the sites where vaccination is to be done when other phases are coming in.

Our Covid 19 compliance programmes have taken us to all corners of the Municipality where visits were conducted in schools, churches and businesses. We have realised that many were complying and practising health protocols and we want you to continue doing so in a quest to flatten the spread of the virus.

The advent of the Fourth Industrial revolution has played a critical role in how the Municipality conducted its affairs as a measure to reduce the spread of the Corona virus and to save the lives of our community. We have conducted most of our engagements on virtual platforms and we are happy that most of our stakeholders have embraced that as the safest way of doing things.

During the IDP and Budget consultation phase, we have resorted to use digital platforms to source comments and inputs from our communities. We recognise the fact that our network coverage is limited to certain extent but besides that, people participated in the process by submitting their comments and inputs into the IDP.

We would like to thank all those who participated in the phone-in programmes that were conducted at Thobela, Tubatse and Sekhukhune FM's respectively to voice their concerns and robust engagements to improve the provision of basic services. Some have brought written submissions, send emails, sms's and whatsapp containing constructive submissions and suggestions. All your inputs have been consolidated into the final IDP and many will be met subject to availability of resources at our disposal.

We want to thank the department of Budget and Treasury under the leadership of Cllr Mamogale Ml and the entire team by embarking on a drive to collect much needed revenue for the Municipality. Our revenue enhancement strategy is in full swing and it is bringing positive earnings into the coffers of the Municipality. We are pleased that a campaign has been started to clean up our indigent register and soon we shall have a full picture of the extent of indigents in our Municipality. We want all of Councillors especially Ward Councillors to work together with the team to spread the information and assist our deserving and qualifying community members to be registered on the indigent register.

I would like to highlight that the Municipality is facing challenges to speed up the provision of basic services like electricity, access roads and bridges, portable water, decent housing and sanitation to the standard we want. Most of these services belong to other spheres of government and our role is to facilitate their provision. We are having sleepless nights in terms of electrification due to reasons

which are beyond our control. Recently Eskom told us that they are facing capacity challenges and this make other finished projects not to be energised. We are hopeful that the issue will be resolved soon in order to stop vandalism that is taking place on our infrastructure.

Road infrastructure still remain a challenge which requires the cooperation of all stakeholders to resolve. We welcome the construction of R37 road expansion which has been in the pipeline for many years. The construction of the road will ease congestion and contribute positively into the local economy as it will make travelling easier for trucks and other commercial vehicles. We also like to thank the contribution which the Department of Public works Roads and Infrastructure has made to prioritise strategic roads in our Municipality. Some communities have brought complains regarding unfinished routes and the department is looking into that and we are pleading for your patience in this regard.

We must mention that the budget is based on cost containment measures and the rate of collection from our communities. The Municipality is not out of the wounds yet as we are still feeling the pinch of the loss of the investment made with VBS Mutual bank. Our budget is funded from Grants and own revenue sources. We are still worried by the high level of debts from our consumers and government departments hence we have approved rebates to ease the burden. Government across has reduced spending in order to cater for the socio economic needs brought by the emergence of Covid 19 and its consequences.

Our 2021/22 budget is summarised as follows which is made up grants, subsidies and own revenue

1. Revenue(Grant and subsidies) are as follows;
 - Equitable shares are at R478 million
 - Municipal infrastructure grant at R99 million
 - INEP at R20 million

2. Own revenue is made up of the following
 - Property rates at R147 million
 - Refuse removal at R25 million
 - Sale of assets at R17 million
 - Interest on late payments and penalties at R25 million

Madame Speaker, allow me to present the 2021/22 IDP and Budget for the consideration by the Council on the following;

That Council approves the draft annual budget for 2021/22 financial year for adoption as follows:

- Total revenue be budgeted at R853 million for 2021/22, increasing to R861 million and R890 million for the MTREF period,
- Total operational expenditure be budgeted at R 766 million, increasing to R773 million and remaining at R779 million for the MTREF period,
- Total capital expenditure be budgeted at R 200 million, decreasing to R149 million and decreasing to R146 million for the MTREF period,
- That Council approves the implementation of the draft annual budget related policies from 1 July 2021 as follows:

- 1 Principles and policy on credit control and debt collection,
- 2 Principles and policy on Indigent consumers,
- 3 Assets management policy,
- 4 Tariff policy,
- 5 Borrowing policy,
- 6 Budget policy,
- 7 Virement policy
- 8 Cash management and Investment policy,
- 9 Property rates policy,
- 10 Supply Chain Management Policy
- 11 Standard For Infrastructure Procurement and Delivery Management
- 12 Funding and Reserves Policy and
- 13 Cost Containment Policy
- 14 Insurance Policy
- 15 Loss Control Policy

16 Claims & Loss Control Committee Policy

- That Council approves the reviewed draft tariffs to be implemented from 1 July 2021 for billing purposes,
- That Council authorizes Accounting Officer to explore Public Private Partnership mechanism for the development of new Burgersfort Landfill site.
- That Council authorizes Accounting Officer to explore the possibility of including the Makua and Praktiseer Library in the Social Labour Plan.
- That Council authorizes Accounting Officer to engage the mines on the funding of Western Ring-road.
- That Council authorizes Accounting Officer to apply to National Treasury for the Neighbourhood Development Partnership Grant.
- That the annual budget for the financial year 2021/22 MTREF be submitted to National and Provincial Treasury and relevant stakeholders in the prescribed format.
- That the annual budget for 2021/22 MTREF be placed on the Fetakgomo Tubatse Municipality website as prescribed by MFMA section 75(1).

Let me take this opportunity to thank the Administration for the sterling work in conducting public participation on the IDP and budget and also consolidating inputs from all the internal departments.

I thank you

1.3 Council Resolutions

The Mayor of the municipality Councillor Mamekoa RS hereby tables the following resolutions for approval. That Council approve;

- 1.3.1 Total revenue be budgeted at R853 million for 2021/22, increasing to R861 million and R890 million for the MTREF period,
- 1.3.2 Total operational expenditure be budgeted at R 766 million, increasing to R773 million and remaining at R779 million for the MTREF period,
- 1.3.3 Total capital expenditure be budgeted at R 200 million, decreasing to R149 million and decreasing to R146 million for the MTREF period,
- 1.3.4 That Council the approval and implementation of the annual budget related policies from 1 July 2021 as follows:
 - a) Principles and policy on credit control and debt collection,
 - b) Principles and policy on Indigent consumers,
 - c) Assets management policy,
 - d) Tariff policy,
 - e) Borrowing policy,
 - f) Budget policy,
 - g) Virement policy
 - h) Cash management and Investment policy,
 - i) Property rates policy,
 - j) Supply Chain Management Policy
 - k) Standard For Infrastructure Procurement and Delivery Management
 - l) Funding and Reserves Policy and ,
 - m) Cost Containment Policy
 - n) Insurance Policy
 - o) Loss Control Policy
 - p) Claims & Loss Control Committee Policy
- 1.3.5 That Council approves the reviewed draft tariffs to be implemented from 1 July 2021 for billing purposes,
- 1.3.6 That the annual budget for the financial year 2021/22 MTREF be submitted to National and Provincial Treasury and relevant stakeholders in the prescribed format.
- 1.3.7 That the annual budget for 2021/22 MTREF be placed on the Fetakgomo Tubatse Municipality website as prescribed by MFMA section 75(1).

- 1.3.8 That Council approves the Funding Plan for 2021-2022 MTREF for implementation
- 1.3.9 That the Mayor approves the SDBIP with 28 days and be taken to council for noting
- 1.3.10 That council be work shopped on all municipal policies

1.4 EXECUTIVE SUMMARY

Fetakgomo Tubatse Municipality local municipality has in preparation and compilation of this budget complied with the Municipal Budgeting and Reporting Regulation (MBRR) notice no 31804 of 2009, the provisions of the MFMA, the provisions of the MSA and various budget circulars which guide the process, content and the format of municipal budgets. The budget document must be read together with the Integrated Development Plan (IDP) and the Service Delivery and Budget Implementation Plan (SDBIP) to gain a full understanding of its intentions. Over the past year, economic growth has been weaker than forecasted and is only expected to reach 0.9 per cent in 2020. The 2021 budget highlights the difficult economic and fiscal choices confronting government over the next several years.

It is evident that determined action is required to reverse the deterioration of the public finances by narrowing the budget deficit, containing debt and growing the economy faster and in a sustainable manner. The country is currently faced with the Corona virus which impacted in closure of most businesses and economic meltdown. The municipality in this regard is urged to adopt realistic and funded 2021/22 MTREF budgets, collect the debts owed to them and pay their creditors within 30 days of receipt of invoice. These economic challenges will continue to pressurise municipal revenue generation and collection hence a conservative approach is advised for projecting revenue. Municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost con

tainment measures.

The following headline CPI inflation forecasts were taken into consideration during budget preparation process and Medium Term Revenue and Expenditure Framework as gazette by National Treasury.

	2020/21	2021/22	2022/23	2023/24
Fiscal year				
	Estimate	Forecast		
CPI Inflation	3.3%	3.9%	4.2%	4.4%

This is the inflation targets and forecasts of the South African Reserve Bank (SARB)

The municipality has taken these projections into account in preparing this budget. We become more conservative in our revenue collection rates while expecting the community to demand more assistance from the municipality.

1.5 OVERVIEW OF THE 2022 BUDGET

The municipality has little room to make choices as the budget continues to be under pressure due to slow or little revenue growth while the cost of doing business increases exponentially.

The budget is intended to strengthen municipal operations such institutional development and transformation, good governance, improving the financial viability, basic service delivery and spatial planning.

The operating budget is pushed up by input costs such as electricity, cleaning and maintenance of roads.

Furthermore community needs continues to grow demanding for contribution to projects as outlined in the IDP.

1.6 OPERATING BUDGET FRAMEWORK

Fetakgomo Tubatse Municipality local municipality has in preparation and compilation of this budget compiled with the Municipal Budgeting and Reporting Regulation (MBRR) notice no 31804 of 2009, the provisions of the MFMA, the provisions of the MSA and various budget circulars which guide the process, content and the format of municipal budgets.

The following assumptions were used in compiling the budget;

- Consumer price inflation forecast is at 3,9 per cent increasing to 4,2 and 4,4 over the MTREF[
- Ensuring that expenditure is aligned to revenue and that the municipality has sufficient cash to finance the expenditure as in section 18 of MFMA;
- Ensure that the budget respond to priorities enlisted in the IDP.

- Review of all programmes and cost centres to minimize wastage, maximize efficient and accelerate service delivery;
- Reprioritization of expenditure programmes to curb the growing personnel expenditure.
- Ensure that services are cost reflective, affordable and sustainable.
- Ensure that realistic revenue targets are set to ensure that the budget is funded.
- Follow the national guide on salary and CPI projections.
- Implementing cost containment measure to address non priority spending and improve cash flow management.

Table 1: Consolidated Overview

AREA	2021/2022 MTREF		
	BUDGET YEAR	ESTIMATE BUDGET YEAR	ESTIMATE BUDGET YEAR
	2021/22	2022/23	2023/24
TOTAL REVENUE	(853 284 708)	(869 752 890)	(890 112 529)
CAPITAL REPLACEMENT RESERVES	(120 000 000)	(60 000 000)	(40 000 000)
TOTAL EXPENDITURE	766 847 855	773 666 771	779 996 627
CAPEX - OWN FUNDS	(86 300 000)	(48 083 500)	(39 393 813)
CAPEX MIG	(94 278 000)	(91 758 600)	(95 925 300)
CAPEX INEP	(20 000 000)	(10 000 000)	(11 000 000)
TOTAL CAPEX	200 578 000	149 842 100	146 319 113
SURPLUS/(DEFICIT)	5 858 854	6 244 019	3 796 790

- Total revenue anticipated is R 853 million for 2021/22, increasing to R869 million and R 890 million for the MTREF period,

- Total operational expenditure is R776 million, increasing to R 773 million and increasing to R 779 million for the MTREF period,
- Total capital expenditure is R 200 million, decreasing to R149 million and decreasing to R146 million for the MTREF period,
- These resulted in the budget for 2021/22 financial year having a surplus of R 5.8 million and R 6.2 million, R 3.7 million for the two outer years respectively.
- The capital reserves not committed for any other purpose were set aside to fund for own funding projects for 2022 MTREF.
- Cost containment measures were taken into consideration when compiling the 2021/22 annual budget .Realistic revenue projections has been anticipated based on previous collection rates.

1.6 OPERATING REVENUE FRAMEWORK

Fetakgomo Tubatse Municipality to improve 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 stability 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 the difficult choices have to be made in relation to balancing expenditures against realistically anticipated revenues. The receivers of our services have an obligation to pay for the services they receive so that the municipality continues to offer such services.

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

- National treasury's key guidelines and macroeconomic policy;
- Growth in the municipality's continued economic development
- Efficient revenue management, which aims to ensure that billed revenue is collected
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by calculating the revenue requirement of each service;
- 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 municipality

Table 2: Consolidated Revenue Overview

LIM476 Tubatse Fetakgomo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	126 280	112 149	112 005	121 787	121 787	121 787	109 305	139 269	145 119	151 504
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	14 588	21 526	21 779	25 921	25 921	25 921	21 087	25 921	27 010	28 199
Rental of facilities and equipment		374	351	309	281	281	281	215	281	293	306
Interest earned - external investments		11 936	2 216	9 952	10 486	10 486	10 486	6 305	7 285	7 591	7 925
Interest earned - outstanding debtors		22 721	29 561	32 575	34 929	34 929	34 929	21 897	34 929	36 396	37 997
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 502	2 682	1 915	3 419	3 419	3 419	15	3 419	3 563	3 720
Licences and permits		10 457	7 322	3 252	16 529	16 529	16 529	3 915	16 529	17 223	17 981
Agency services		-	-	3 649	4 981	4 981	4 981	4 183	4 981	5 190	5 418
Transfers and subsidies		342 846	415 896	420 868	456 109	560 832	560 832	560 510	482 685	501 248	523 191
Other revenue	2	1 809	6 198	966	3 764	4 348	4 348	753	18 742	19 529	1 895
Gains		-	1 833	17 470	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		533 514	599 733	624 741	678 206	783 513	783 513	728 184	734 041	763 161	778 135

Property rates collection is estimated at **68 per cent** and a provision of **32 per cent** has been made for bad debt. This is based on the trend in the current year and collection of previous years.

The projected billing has also taken into account the collection trends and revenue forgone over the past years.

- Property rates billing includes Burgersfort , Steelpoort, Orighstad , Old Praaktiseer, Farms and Apel Regional Office businesses and Mines as areas earmarked for collection. The Property rates bill increased from R 109 million to R139 million due to the additional properties included in the supplementary valuation roll which were not included in the previous year billing .The improvements made on other properties increased the market value thereof that resulting in increased billing on those properties. The customer group with improvements include amongst others Mining and Business with a total value of R 30 million.

Refuse removal revenue

- The revenue anticipated remained unchanged at R 25 million although the audited outcomes showed R 17 million. There are new areas earmarked for collection of refuse

e.g Praaktiseer Extensions and Apel regional. The municipality is currently formalizing informal settlement to enhance this revenue stream.

Licences and permits

- Traffic function which has been fully devolved to the municipality is the second most collectible revenue source following grants. The traffic station has been completed and operational.
- Revenue for license and permits was projected at R16 million to accommodate the lost revenue during construction of Praktiseer. The testing station is now operational and the municipality is intending to collect more on this revenue stream. The actual performance for the 2020/21 was not satisfactory however the revenue stream will improve during 2021/22.

Revenue from rental of facilities and equipment

The revenue from rental of facilities was budgeted at R 281 thousand and includes civic hall rentals and other municipal properties which are earmarked for collection during 2021/2022. Performance for the 9 months showed an improved collection however there were incorrect classification which were later corrected in month 10. The revenue stream will therefore remain unchanged as it currently shows 64 percent collection compared to the budgeted amount. The 2022 projected revenue was also based on the fact that the rental facilities will be utilised to their maximum capacity as the pandemic will be decreasing and allowing our normal operations.

Interest on investment

The amount of interest in these category includes interest earned from current account since the Municipality is not anticipating to have long term investments. The projected amount of R 7 million was based on the current economic status s and the low interest rates imposed on call accounts.

Interest on outstanding debtors

The interest on outdating debts has increases significantly as compared to the audited outcome and adjusted budget since it is combined with penalties imposed on property rates. The projected amount of R 34 million was based on the current year

performance and the fact that debt collectors appointed were focusing more on historical debt owed.

Other revenue

Other revenue has increased by R 17 million as compared with the previous year projection as a result of sale of municipal properties e.g land , farms and residential and business stands at varies regions across the municipality.

Grant funding

Revenues from the government grants; equitable share, Municipal Finance Management Grant (FMG) , Municipal Infrastructure Grant and EPWP incentive Grant are reliable and constitute **71 per cent** of the budgeted revenue. This means only less than **29 per cent** of the revenue may fluctuate giving the municipality certainty on its expenditures and better planning.

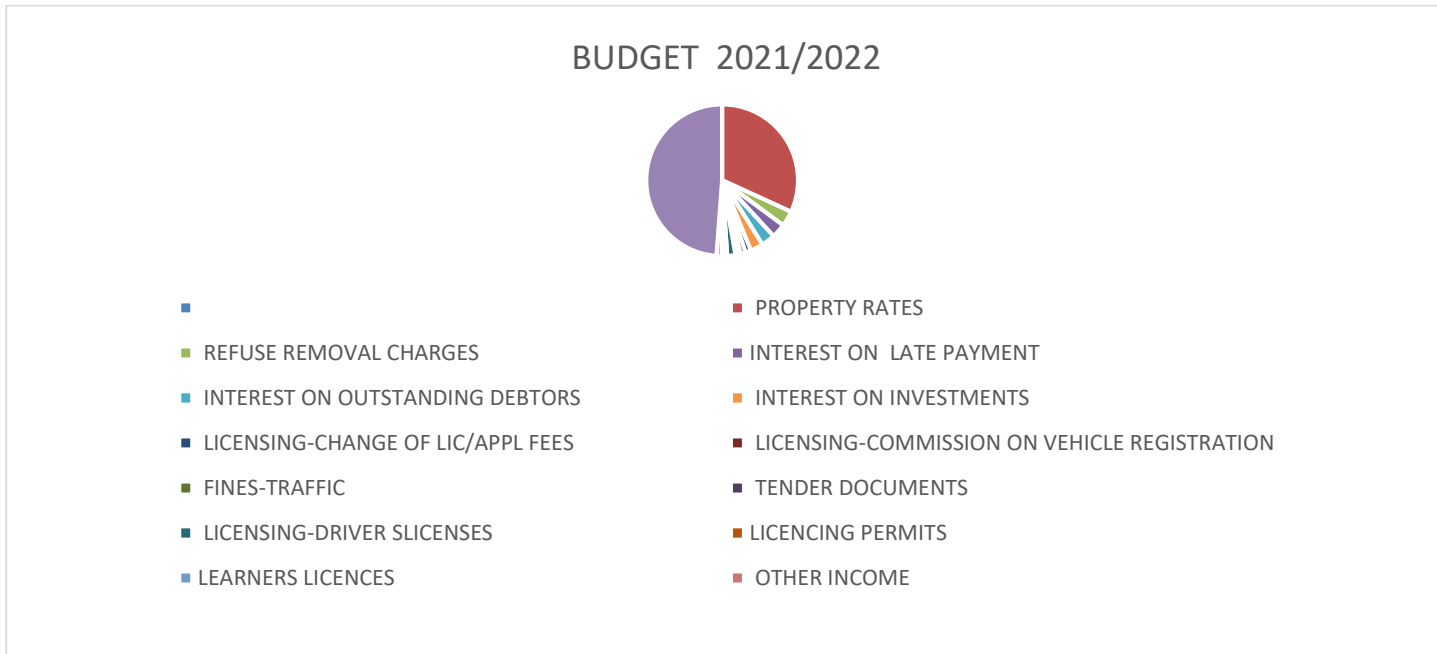
Table 3: Grant Receipts

LIM476 Tubatse Fetakgomo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		9 890	53 328	420 868	456 109	560 832	560 832	482 685	501 248	523 191
Local Government Equitable Share		-	-	415 486	452 557	557 280	557 280	478 597	498 698	520 641
Expanded Public Works Programme Integrated Grant		1 279	2 035	1 786	1 052	1 052	1 052	1 688	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		4 045	3 951	3 000	2 500	2 500	2 500	2 400	2 550	2 550
Municipal Demarcation Transition Grant		4 566	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	596	-	-	-	-	-	-
Municipal Infrastructure Grant		-	47 342	-	-	-	-	-	-	-
Provincial Government:		-	1 055	-	-	-	-	-	-	-
Municipal Systems Improvement		-	1 055	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Limpopo Appeal Tribunals		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	9 890	54 383	420 868	456 109	560 832	560 832	482 685	501 248	523 191
Capital Transfers and Grants										
National Government:		86 449	5 032	108 377	83 797	113 066	113 066	119 240	106 588	111 974
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	5 032	31 297	-	-	-	20 000	10 000	11 000
Municipal Infrastructure Grant		86 449	-	55 100	83 797	113 066	113 066	99 240	96 588	100 974
Water Services Infrastructure Grant		-	-	21 979	-	-	-	-	-	-
Provincial Government:		-	-	-	-	28 257	28 257	-	-	-
Specify (Add grant description)		-	-	-	-	28 257	28 257	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	86 449	5 032	108 377	83 797	141 323	141 323	119 240	106 588	111 974
TOTAL RECEIPTS OF TRANSFERS & GRANTS		96 339	59 414	529 245	539 906	702 155	702 155	601 925	607 836	635 165

- Revenue from grants and subsidies amounts to R482 million for 2021/22, the major categories being the following:
 - Equitable share R 478 million,
 - Municipal Infrastructure Grant (MIG) funding of R99 million,

Chart 1: Revenue per source chart



The graph indicates different categories regarded as revenue.

1.7 OPERATING EXPENDITURE FRAMEWORK

The municipality's expenditure framework for 2021/2022 budget and MTREF is informed by the following;

- Review and prioritisation of expenditure programmes based on impact assessment
- Funding of the budget over the medium term as informed by section 18 and 19 of the MFMA;
- Additional human resources will only be considered as a last resort;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;
- Salary increases budgeted at 6.3 per cent which was done as per current affordability of the municipality as stated in MFMA circular 94
- While the operating expenses are rising annually, the budget is considering various ways of reducing recurring expenditure by promoting the green economy, monitoring travelling expensive and removing the nice to have altogether.
- Service delivery programmes have being evaluated and additional funds provided where necessary.
- All revenue projections are based on trends except where the revenue from national or provincial government in which case has been gazetted.
- Funding for capital expenditure takes into account the availability of funding.

Table 4: Summary of operating expenditure by standard classification item

LIM476 Tubatse Fetakgomo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure By Type											
Employee related costs	2	165 477	162 641	178 085	200 681	199 256	199 256	170 527	201 658	213 909	227 259
Remuneration of councillors		29 637	31 419	31 962	35 685	35 685	35 685	27 225	35 685	37 915	40 285
Debt impairment	3	61 446	73 338	93 381	41 689	41 689	41 689	150 466	41 781	43 536	45 451
Depreciation & asset impairment	2	113 993	116 921	105 670	89 877	89 677	89 677	-	101 582	105 880	113 046
Finance charges		(396)	249	843	955	1 355	1 355	1 014	20	21	21
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	594	631	549	549	549	131	549	572	596
Contracted services		183 629	86 725	98 976	145 508	192 758	192 758	127 401	222 102	208 770	214 794
Transfers and subsidies		241	154	845	1 372	1 722	1 722	641	1 330	1 386	1 447
Other expenditure	4, 5	87 409	74 198	64 931	84 661	88 044	88 044	55 866	162 146	162 533	138 132
Losses		206	1 670	3 688	-	-	-	-	-	-	-
Total Expenditure		641 642	547 910	579 011	600 976	650 733	650 733	533 271	766 852	774 521	781 031

- Total operational budget is **R766 million**, increasing to **R774 million** and increasing to **R781 million** over the MTREF period, the highest contributors to the operational expenditure for 2021/2022 are:
- **Employee related costs of R201 million**
- The employee costs was increased from R199 million budget of 2018/19 to R 201 million to cater for only critical position and the overstated amount on employee related cost.
- **Depreciation of assets R101 million**
- Depreciation was budgeted at R101 million which shows an increase compared to the previous years. Two bridge were affected by floods thus resulting in complete write off. The depreciation in this regard will be derecognized.
- **Provision for doubtful debts R41 million**
- Provision for bad debts was provided for at R 41 million based on the collection rate of 68% above.
- **Remuneration of Councillors R35 million**
- Councillors' remuneration costs were provided for based on the upper limits and an increase of 6, 3%.
- **Finance charges**
- The finance charges includes interest which is projected to be paid on late payments to creditors.

Operating surplus/deficit

- The operating surplus reflecting under table A4 it will be used to fund projects from own funds

The operational expenditure budgets for each department are summarised below:

The detailed breakdown for the budgeted operational expenditure are attached in the detailed budget.

DEVELOPMENT PLANNING (DVP)

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Employee related costs	9 363 260	10 018 688	10 719 996
General Expenses	13 388 916	2 720 031	1 238 557
TOTAL	22 752 176	12 738 718	11 958 553

LOCAL ECONOMIC DEVELOPMENT (LED)

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Employee related costs	8 179 315	8 694 612	9 242 372
General Expenses	11 088 313	5 605 966	5 108 628
TOTAL	19 267 628	14 300 578	14 351 000

COMMUNITY SERVICES

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Employee related costs	57 513 226	57 114 889	60 684 570
General expenses	16 380 488	19 934 642	20 687 575
Repairs and maintenance	3 693 400	3 848 523	4 020 984
Contracted Services (Refuse removal)	16 130 000	16 807 400	17 546 988
TOTAL	93 717 114	97 705 454	102 940 117

TECHNICAL SERVICES

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Employee related costs	30 300 921	31 752 003	33 653 966
General Expenses	6 223 242	5 755 218	6 008 448
Repairs and maintenance	25 259 472	20 500 608	22 753 219
Electricity	5 109 778	5 324 389	5 558 662
Free Basic Electricity	8 270 000	8 617 340	8 996 503
Depreciation	101 382 196	105 880 185	113 045 976
TOTAL	165 849 940	165 087 511	176 692 778

MUNICIPAL MANAGER

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Employee related costs	9 110 986	9 680 423	10 285 450
General Expenses	63 674 735	65 775 974	68 670 117
TOTAL	72 785 721	75 456 397	78 955 566

BUDGET AND TREASURY

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Employee related costs	32 829 698	34 897 969	37 063 057
General Expenses	59 293 304	61 822 322	62 683 498
Depreciation	13 085 891	13 687 842	14 317 483
Provision for doubtful debts	41 780 811	43 535 605	45 451 171
TOTAL	146 989 704	153 943 738	159 515 208

CORPORATE SERVICES

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE YEAR 2022/23	ESTIMATE YEAR 2023/24
Remuneration of Councilors	37 759 827	37 994 816	40 369 492
Employee related costs	52 285 053	57 677 869	61 282 736
General Expenses	75 542 717	74 838 213	75 244 634
Repairs and maintenance	13 309 000	16 894 596	16 609 393
Lease of Municipal buildings	35 083 333	34 200 000	-
Lease of Office Machine	3 156 000	3 288 552	3 433 248
Lease of Vehicles	25 000 000	26 050 000	35 000 000
Electricity related costs	3 349 643	3 490 328	3 643 902
TOTAL	245 485 573	254 434 374	235 583 405

Key expenditure programmes for implementation include;

- Continued implementation of Expanded Public Works Programme from needy families.
- Strengthening of the ward committee system of local government through re-training and skilling, provision of tools of trade and payment of stipends.
- Programmes that improve the conditions of youth, people with disabilities, the elderly, children and women.
- Provision of bursaries to needy and deserving learners.
- Support of local entrepreneurs and cooperative through capital injection.
- Improving measures to prevent fraud, risk management and improve governance.
- Improvement of the revenue collection through better and improved billing systems
- Provision of funds to strengthen the traffic management and the licensing divisions
- Improvement of the refuse removal service through provision of adequate assets and infrastructure for effective collection.
- Allocation for free basic electricity to needy households in line with the municipality's indigent management policies.
- Support of local farming initiatives, tourism,youth, people with disability and local economic development.

1.8 REMUNERATION OF COUNCILLORS AND EXECUTIVE MANAGEMENT

LIM476 Tubatse Fetakgomo - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior management)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		570 159	–	253 802			823 961
Chief Whip			534 526	–	234 681			769 207
Executive Mayor			712 701	–	272 340			985 041
Deputy Executive Mayor			–	–	–			–
Executive Committee			2 313 368	–	1 618 135			3 931 503
Total for all other councillors			18 477 445	–	10 697 678			29 175 123
Total Councillors	8	–	22 608 199	–	13 076 636			35 684 835

Councillor remuneration is in line with the upper limits as determined by the minister of Cooperative Governance and Traditional Affairs budgeted at **R35 million**.

1.9 CAPITAL EXPENDITURE

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

Table 6: Consolidated Overview of Capital Expenditure Funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional											
Governance and administration		27 132	38 654	52 992	66 689	129 000	129 000	90 379	92 686	31 086	26 958
Executive and council		–	–	–	1 150	1 450	1 450	–	2 450	1 061	742
Finance and administration		27 132	38 654	52 992	65 539	127 550	127 550	90 379	90 236	30 025	26 216
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	1 921	3 900	1 000	1 000	420	7 100	2 206	713
Community and social services		–	–	1 921	3 900	1 000	1 000	420	7 100	2 206	713
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 082	32 724	30 392	74 604	126 623	126 623	42 668	111 778	143 959	197 074
Planning and development		(10 004)	–	–	–	–	–	–	1 500	1 500	–
Road transport		13 086	32 724	30 392	74 604	126 623	126 623	42 668	110 278	142 459	197 074
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		6 269	1 916	–	5 700	10 890	10 890	1 363	8 450	11 850	10 506
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	8 990	8 990	1 201	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		6 269	1 916	–	5 700	1 900	1 900	162	8 450	11 850	10 506
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	36 483	73 293	85 305	150 893	267 514	267 514	134 829	220 014	189 101	235 251
Funded by:											
National Government		(360)	5 244	59 208	79 607	109 056	109 056	45 626	124 278	129 759	194 774
Provincial Government		–	–	11 407	–	28 257	28 257	5 346	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	(360)	5 244	70 614	79 607	137 314	137 314	50 972	124 278	129 759	194 774
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds	7	–	3 005	14 691	71 286	130 200	130 200	83 857	95 736	59 342	40 477
Total Capital Funding	7	(360)	8 249	85 305	150 893	267 514	267 514	134 829	220 014	189 101	235 251

Performance indicators for capital budget

The Capital budget has three areas:

- Own funding for Capital Expenditure,
- Municipal Infrastructure Grant (MIG).
- INEG

The table below is a summary of the capital budget:

DESCRIPTION	BUDGET YEAR 2021/22	ESTIMATE BUDGET 2022/23	ESTIMATE BUDGET 2023/24
CAPEX - OWN FUNDS	86 100 000	54 572 500	40 771 813
CAPEX MIG	94 278 000	91 768 600	95 925 300
CAPEX INEP	20 000 000	10 000 000	11 000 000
TOTAL CAPEX	200 378 000	156 331 100	147 697 113

The table below is a list of all Capital projects that will be funded by own funds:

DESCRIPTION	BUDGET 2022	BUDGET 2023	BUDGET 2024
PROCUREMENT OF SECURITY EQUIPMENTS	300 000	300 000	20 000
INSTALLATION OF FIRE ARM SAFES	100 000		
INSTALLATION OF ALARM SYSTEM	250 000	250 000	500 000
UPGRADING OF CCTV CAMERAS(Control room)	500 000	400 000	100 000
PURCHASE OF MOBILE BAILING MACHINES	400 000	100 000	105 800
CONSTRUCTION / REHABILITATION OF BURGERSFORT TAXI RANK	4 000 000	1 000 000	
FENCING OF STEELPOORT VTS	700 000	300 000	
DEVELOPING OF ACCESS ROAD AT MALOGENG LANDFILL SITE	500 000		
DEVELOPMENT OF NEW BURGERSFORT LANDFILL SITE(PPP)	6 000 000	10 000 000	10 000 000
FENCING OF SEBIDIKANE CEMETRY	700 000	300 000	
COMPLETION OF APESDORING REGIONAL CEMETERY	800 000	-	-
CONSTRUCTION OF GUARD ROOM - REGIONAL OFFICE & PARKS	200 000		
CONSTRUCTION OF TRANSFER STATION	1 500 000	1 000 000	1 000 000
REHABILITATION OF BURGERSFORT LANDFILL SITE	1 300 000	800 000	-
PURCHASE OF RECORDS MANAGEMENT SYSTEM	1 000 000	-	
PURCHASE OF FILLING AND STORAGE SYSTEM	500 000		

DESCRIPTION	BUDGET 2022	BUDGET 2023	BUDGET 2024
FURNITURE FURNITURE /OFFICE EQUIPMENTS	1 500 000	300 000	250 000
MUNICIPAL ELECTRIFICATION PROJECT	22 000 000	-	-
REHABILITATION OF BURGERSFORT RECREATIONAL PARK	250 000	350 000	400 000
REHABILITATION OF APEL RECREATIONAL PARK	250 000	350 000	400 000
COMPLETION OF ORGISTAD SPORTS COMPLEX - PHASE 2	3 000 000	2 000 000	
CONSTRUCTION OF TOILETS - REGIONAL OFFICE	150 000		
DRILLING AND EQUIPING OF BOREHOLES - REGIONAL OFFICE	500 000	300 000	
ACQUISITION OF TRAFFIC MANAGEMENT SOLUTION SYSTEM	500 000	522 500	546 013
PARKS PLAYING EQUIPMENTS	500 000	100 000	150 000
STORMWATER DRAINAGE BURGERSFORT PARK	1 500 000		
REHABILITATION OF VTS - MABOPO	1 500 000	-	
REHABILITATION OF INTERNAL WATER SYSTEM	400 000	700 000	80 000
COMPUTER HARDWARE	1 200 000	200 000	
REFURBISHMENT OF BULIDINGS	3 000 000	2 000 000	5 000 000
PLANNING & DESIGN N1 BOTHASHOEK TO RIVER CROSS	300 000.00		
PLANNING AND DESIGN APPIESDORING TO MANOKE ROAD	300 000.00		
PLANNING & DESIGN N3 GAMAHLOPI TO HOLOMG DRIEKOP	300 000.00		
PLANNING & DESIGN MASHAMOTANE ACCESS ROAD TO MOSHATE	300 000.00		
PLANNING & DESIGN MARESELEMG	300 000.00	-	
PLANNING & DESIGN GASELALA TO MOSHATE	300 000.00		
PLANNING AND DESIGN HOERAROEP ROADS AND STORMWATER	300 000		
PLANNING & DESIGN PRAKTISEER ROADS AND STORMWATER	300 000		
PLANNING & DESIGNS MAPODILE ROADS AND STORMWATER	300 000		

DESCRIPTION	BUDGET 2022	BUDGET 2023	BUDGET 2024
PLANNING & DESIGNS OHRISTAD ROADS AND STORMWATER	300 000		
CONSTRUCTION OF MAKUA LIBRARY	2 500 000	4 500 000	3 000 000
CONSTRUCTION OF PRAKTISEER LIBRARY	2 500 000	4 500 000	3 000 000
REHABILITATION OF MASHILABELE BRIDGE	3 000 000	2 000 000	
REHABILITATION OF MABOCHA BRIDGE	3 000 000	2 000 000	
PLANNING AND DESIGN OF STREET LIGHTS	300 000		
REHABILITATION OF ROADS	4 500 000	10 000 000	12 000 000
REHABILITATION OF ROADS BOPEDI SHOPPING COMPLEX	500 000		
PLANNING & DESIGNS GA KOMANE ROADS	300 000		
PLANNING & Designs stoking ROAD & STORMWATER	300 000		
MOBILE STORAGE	1 000 000	800 000.00	
FENCING & CONSTRUCTION OF FLEET DEPOT	2 500 000	1 500 000	1 000 000
ALTERNATIVE ACCESS ROAD TO MUNICIPAL BUILDING	1 000 000		
CONSTRUCTION OF CARPORTS	1 000 000	800 000	1 000 000
MAYORAL CHAIN	1 200 000		
COMMERCIALISATION OF APEL RECREATIONAL PARK	250 000	300 000	
COMMERCIALISATION OF BURGERSFORT RECREATIONAL PARK	250 000	300 000.00	
COMMUNICATION INRASTRUCTURE	100 000	111 000	122 000
PLANNING & DESIGN STRDKRAAL A TO THOBEHLALE	300 000		
PLANNING & DESIGN SEKHUKHUNE INTERNAL STREET	300 000		
COMPLETION OF MAGOTWANENG ACCESS BRIDGE	2 500 000		
PLANNING & DESIGN OF MUNICIPAL ELECTRIFICATION PROJECTS	1 000 000		
TOTAL	86 300 000	48 083 500	39 393 813

8.1 CAPEX FROM MIG

The table below is a list of MIG projects as per MIG implementation plan submitted to COHGSTA.

Description	BUDGET 2022	BUDGET 2023	BUDGET 2024
MIG PROJECTS			
Tubatse High Mast Lights	10 000 000.00		
Makgakala Access Bridge and Access Road - Phase 2	15 096 359.32	22 855 750.78	-
Mashung Internal Street - Phase 1	14 392 539.09	27 729 803.33	
Ga-Debeila to Mohlaletse Internal Street	18 193 015.02	23 173 045.89	
Motaganeng Access Bridge & Road	26 596 086.57		
N1 road from Bothashoek T – junction to River cross	-		42 887 124.88
Appiesdrooring to Manoke road	-	-	44 961 824.88
Mareseleng Access bridge	-	18 000 000.00	8 076 350.24
Ring - Fenced Sports Facilities	10 000 000.00		
	94 278 000.00	91 758 600.00	95 925 300.00

1.10. Annual Budget Tables-Parent Municipality

The following pages presents the main budget tables as required in terms of section 8 of the municipal budget and reporting regulations. These tables set out the municipality’s 2021/22 budget and MTREF as approved by Council. Each table is accompanied by explanatory note on the next page.

Annual Budget Tables

Explanatory notes to MBRR table A1-Budget Summary

1. *Table A1 is a budget summary and provides a concise overview of the budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).*
2. *The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.*
3. *Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessments of the financial performance, financial position and cash flow budgets, along with the capital budget. The budget summary provides the key information in this regard;*
 - a. *The operating surplus/deficit (after total expenditure) is positive over the MTREF*
 - b. *Capital expenditure is balanced by capital by capital funding sources, of which*
 - i. *Transfers recognised is reflected on the financial performance budget*
 - ii. *Borrowing is incorporated in the net cash from financing on the cash flow budget*
 - iii. *Internally generated funds are financed from a combination of the current operating surplus and accumulated cash backed surplus from previous years. The amount is incorporated in the net cash from investing on the cash flow budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital budget.*
4. *Municipality continue to cater for free basic services to the indigent residents. In addition, the municipality continues to make progress in addressing service delivery backlogs.*

LIM476 Tubatse Fetakgomo - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Revenue - Functional										
Governance and administration		514 897	576 763	694 786	729 485	891 735	891 735	819 086	835 877	854 746
Executive and council		-	(989)	-	-	-	-	-	-	-
Finance and administration		514 897	577 752	694 786	729 485	891 735	891 735	819 086	835 877	854 746
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		65	140	621	160	160	160	149	156	162
Community and social services		65	140	621	160	160	160	149	156	162
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		86 903	906	294	4	637	637	1 692	5	5
Planning and development		454	805	294	4	637	637	1 692	5	5
Road transport		86 449	101	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 081	26 957	28 757	32 357	32 357	32 357	32 357	33 716	35 199
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		18 081	26 957	28 757	32 357	32 357	32 357	32 357	33 716	35 199
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	619 945	604 766	724 458	762 007	924 888	924 888	853 285	869 753	890 113
Expenditure - Functional										
Governance and administration		486 558	496 398	522 445	526 888	559 305	559 305	666 632	681 025	681 857
Executive and council		61 959	46 011	44 143	100 542	115 567	115 567	130 374	136 271	143 220
Finance and administration		424 599	450 387	478 303	426 346	443 739	443 739	536 258	544 754	538 637
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 290	8 408	9 021	11 448	13 889	13 889	10 373	10 864	11 494
Community and social services		10 290	8 408	9 021	11 448	13 889	13 889	10 373	10 864	11 494
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		130 771	26 965	33 077	52 621	62 469	62 469	66 701	57 918	61 582
Planning and development		7 058	8 171	10 355	15 060	13 301	13 301	19 268	14 301	14 351
Road transport		123 714	18 794	22 722	37 561	49 168	49 168	47 433	43 617	47 231
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		14 412	16 891	15 602	16 128	24 278	24 278	31 811	33 747	35 297
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 412	16 891	15 602	16 128	24 278	24 278	31 811	33 747	35 297
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	642 031	548 661	580 145	607 085	659 941	659 941	775 518	783 554	790 231
Surplus/(Deficit) for the year		(22 086)	56 105	144 313	154 922	264 947	264 947	77 767	86 199	99 882

LIM476 Tubatse Fetakgomo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 01 - Corporate Services		77	6 140	136	411	411	411	411	428	447
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury		500 596	506 239	584 341	618 171	722 894	722 894	673 381	701 712	713 981
Vote 04 - Technical Services		86 449	52 477	99 716	83 797	141 323	141 323	119 240	106 588	111 974
Vote 05 - Community Services		32 370	39 105	39 971	58 487	58 487	58 487	57 424	59 835	62 468
Vote 06 - Development And Planning		-	-	-	1 137	1 137	1 137	1 137	1 185	1 237
Vote 07 - Local Economic Development And Tourism		454	805	294	4	637	637	1 692	5	5
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	619 945	604 766	724 458	762 007	924 888	924 888	853 285	869 753	890 113
Expenditure by Vote to be appropriated	1									
Vote 01 - Corporate Services		164 639	199 106	198 946	178 231	182 750	182 750	245 309	254 250	235 391
Vote 02 - Municipal Manager		19 480	7 687	7 328	49 251	63 075	63 075	74 282	77 016	80 584
Vote 03 - Budget And Treasury		133 105	120 827	142 274	130 315	138 275	138 275	149 990	157 070	162 686
Vote 04 - Technical Services		242 515	138 221	140 232	136 773	147 879	147 879	165 850	165 088	176 693
Vote 05 - Community Services		65 117	64 940	70 563	77 219	89 335	89 335	96 567	102 049	107 479
Vote 06 - Development And Planning		10 118	9 710	10 446	20 236	25 325	25 325	24 252	13 781	13 046
Vote 07 - Local Economic Development And Tourism		7 058	8 171	10 355	15 060	13 301	13 301	19 268	14 301	14 351
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	642 031	548 661	580 145	607 085	659 941	659 941	775 518	783 554	790 231
Surplus/(Deficit) for the year	2	(22 086)	56 105	144 313	154 922	264 947	264 947	77 767	86 199	99 882

LIM476 Tubatse Fetakgomo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source	1										
Property rates	2	126 280	112 149	112 005	121 787	121 787	121 787	109 248	139 269	145 119	151 504
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	14 588	21 526	21 779	25 921	25 921	25 921	21 252	25 921	27 010	28 199
Rental of facilities and equipment		374	351	309	281	281	281	215	281	293	306
Interest earned - external investments		11 936	2 216	9 952	10 486	10 486	10 486	6 306	7 285	7 591	7 925
Interest earned - outstanding debtors		22 721	29 561	32 575	34 929	34 929	34 929	21 785	34 929	36 396	37 997
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 502	2 682	1 915	3 419	3 419	3 419	15	3 419	3 563	3 720
Licences and permits		10 457	7 322	3 252	16 529	16 529	16 529	3 915	16 529	17 223	17 981
Agency services		-	-	3 649	4 981	4 981	4 981	4 183	4 981	5 190	5 418
Transfers and subsidies		342 846	415 896	420 868	456 109	560 832	560 832	560 754	482 685	501 248	523 191
Other revenue	2	1 809	6 198	966	3 764	4 348	4 348	770	18 742	19 529	1 895
Gains		-	1 833	17 470	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		533 514	599 733	624 741	678 206	783 513	783 513	728 442	734 041	763 161	778 135
Expenditure By Type											
Employee related costs	2	165 477	162 641	178 085	200 681	199 256	199 256	170 527	201 658	213 909	227 259
Remuneration of councillors		29 637	31 419	31 962	35 685	35 685	35 685	27 225	35 685	37 915	40 285
Debt impairment	3	61 446	73 338	93 381	41 689	41 689	41 689	150 750	41 781	43 536	45 451
Depreciation & asset impairment	2	113 993	116 921	105 670	89 877	89 677	89 677	-	101 582	105 880	113 046
Finance charges		(396)	249	843	955	1 355	1 355	1 394	20	21	21
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	594	631	549	549	549	131	549	572	596
Contracted services		183 629	86 725	98 976	145 508	192 758	192 758	134 362	222 102	208 770	214 794
Transfers and subsidies		241	154	845	1 372	1 722	1 722	649	1 330	1 386	1 447
Other expenditure	4, 5	87 409	74 198	64 931	84 661	88 044	88 044	61 330	162 146	162 533	138 132
Losses		206	1 670	3 688	-	-	-	-	-	-	-
Total Expenditure		641 642	547 910	579 011	600 976	650 733	650 733	546 368	766 852	774 521	781 031
Surplus/(Deficit)		(108 128)	51 823	45 730	77 230	132 780	132 780	182 074	(32 810)	(11 360)	(2 896)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	5 032	99 716	83 797	113 066	113 066	59 581	119 240	106 588	111 974
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	2	1	-	3	52	52	-	3	3	4
Transfers and subsidies - capital (in-kind - all)		86 449	-	-	-	28 257	28 257	13 932	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081
Taxation											
Surplus/(Deficit) after taxation		(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Corporate Services		2 571	2 301	2 563	17 536	72 950	72 950	67 582	14 436	7 502	7 670
Vote 02 - Municipal Manager		-	-	-	1 150	1 450	1 450	-	1 150	950	620
Vote 03 - Budget And Treasury		6 090	-	-	-	-	-	-	-	-	-
Vote 04 - Technical Services		12 873	9 052	38 583	30 000	72 057	72 057	18 328	67 200	52 124	119 725
Vote 05 - Community Services		11 841	29 217	25 756	33 803	22 700	22 700	11 062	26 800	26 229	18 365
Vote 06 - Development And Planning		-	-	-	-	-	-	-	-	-	-
Vote 07 - Local Economic Development And Tourism		-	-	-	-	-	-	-	1 500	1 500	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	33 375	40 570	66 902	82 489	169 158	169 158	96 973	111 086	88 305	146 380
Single-year expenditure to be appropriated	2										
Vote 01 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	1 300	111	122
Vote 03 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-
Vote 04 - Technical Services		13 086	32 724	18 403	66 604	96 756	96 756	39 036	96 578	100 335	88 349
Vote 05 - Community Services		-	-	-	1 000	400	400	328	10 250	350	400
Vote 06 - Development And Planning		26	-	-	800	1 200	1 200	794	800	-	-
Vote 07 - Local Economic Development And Tourism		(10 004)	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		3 108	32 724	18 403	68 404	98 356	98 356	40 158	108 928	100 796	88 871
Total Capital Expenditure - Vote		36 483	73 293	85 305	150 893	267 514	267 514	137 131	220 014	189 101	235 251

LIM476 Tubatse Fetakgomo - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Current assets											
Cash		3 578	17 900	82 123	47 572	(416 200)	(416 200)	383 965	154 443	93 048	28 952
Call investment deposits	1	79	76 276	140 649	103 548	530 004	530 004	6 944	–	–	7 615
Consumer debtors	1	63 975	84 886	66 992	282 872	268 015	268 015	(15 809)	43 652	45 486	107 653
Other debtors		53 348	32 716	29 677	30 554	28 702	28 702	20 314	27 159	28 300	29 442
Current portion of long-term receivables											
Inventory	2	1 347	1 365	1 717	1 725	1 725	1 725	2 343	1 733	1 741	1 749
Total current assets		122 327	213 142	321 158	466 270	412 246	412 246	397 758	226 987	168 575	175 411
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		49 488	15 320	61 650	15 320	15 320	15 320	61 650	61 650	64 239	67 066
Investment in Associate											
Property, plant and equipment	3	2 457 798	2 160 664	2 069 764	3 957 838	4 075 837	4 075 837	2 206 009	1 998 064	2 045 218	2 174 245
Biological											
Intangible		(3 955)	(3 995)	117	2 726	1 340	1 340	1 004	(87)	(2 229)	(3 535)
Other non-current assets		108 066	20 131	180 149	20 131	20 131	20 131	180 149	184 079	190 515	198 850
Total non current assets		2 611 397	2 192 120	2 311 680	3 996 014	4 112 627	4 112 627	2 448 811	2 243 706	2 297 742	2 436 626
TOTAL ASSETS		2 733 724	2 405 261	2 632 839	4 462 285	4 524 873	4 524 873	2 846 569	2 470 693	2 466 317	2 612 038
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	–	–	–	–	–	1 006	37 800	–	–
Consumer deposits		–	–	2 231	–	–	–	2 231	–	–	–
Trade and other payables	4	256 797	264 318	255 310	256 099	(37 983)	(37 983)	232 624	108 050	20 547	21 451
Provisions		19 293	18 995	17 375	18 995	18 995	18 995	17 375	18 995	19 793	20 664
Total current liabilities		276 090	283 313	274 916	275 094	(18 988)	(18 988)	253 236	164 845	40 340	42 115
Non current liabilities											
Borrowing		25 098	18 100	8 578	57 581	9 566	9 566	(2 906)	–	–	–
Provisions		316	(582)	3 163	(582)	(582)	(582)	3 163	(582)	(607)	(634)
Total non current liabilities		25 414	17 518	11 741	56 998	8 984	8 984	256	(582)	(607)	(634)
TOTAL LIABILITIES		301 505	300 831	286 657	332 092	(10 005)	(10 005)	253 492	164 262	39 733	41 481
NET ASSETS	5	2 432 220	2 104 430	2 346 181	4 130 192	4 534 878	4 534 878	2 593 077	2 306 430	2 426 584	2 570 557
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081

LIM476 Tubatse Fetakgomo - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	31 593	31 593	217 214	103 011	107 338	51 881
Service charges		-	-	-	-	9 356	9 356	7 725	18 212	18 977	19 812
Other revenue		-	-	-	-	(970 118)	(970 118)	583 927	44 387	46 251	65 517
Transfers and Subsidies - Operational	1	-	-	-	-	557 280	557 280	(581)	478 597	498 698	523 191
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	49 297	119 240	106 588	111 974
Interest		-	-	-	-	-	-	4 289	7 285	7 591	7 925
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	-	-	(618 183)	(618 183)	(424 892)	(396 271)	(474 174)	(492 577)
Finance charges		-	-	-	-	-	-	-	(20)	(21)	(21)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	(990 071)	(990 071)	436 980	374 441	311 248	287 701
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	-	116 620	116 620	131 805	(200 578)	(149 842)	(146 319)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	116 620	116 620	131 805	(200 578)	(149 842)	(146 319)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(40 000)	(40 000)	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(2 231)	2 231	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	(37 200)	(37 800)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(2 231)	2 231	(40 000)	(40 000)	-	(37 200)	(37 800)	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	(2 231)	2 231	(913 451)	(913 451)	568 785	136 663	123 606	141 382
Cash/cash equivalents at the year begin:	2	135 990	3 609	94 179	180 582	224 843	224 843	17 780	154 443	154 443	278 049
Cash/cash equivalents at the year end:	2	135 990	3 609	91 948	182 813	(688 608)	(688 608)	568 785	154 443	278 049	419 431

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	135 990	3 609	91 948	182 813	(688 608)	(688 608)	568 785	154 443	278 049	419 431
Other current investments > 90 days		(132 334)	90 566	130 824	(31 693)	802 411	802 411	(177 875)	-	(185 000)	(382 864)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		3 657	94 175	222 772	151 120	113 803	113 803	390 909	154 443	93 048	36 567
Application of cash and investments											
Unspent conditional transfers		80 046	142 780	119 183	75 571	75 571	75 571	126 855	88 331	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	169 800	105 886	120 951	161 953	1 167 150	1 167 150	65 275	(46 905)	(48 875)	(74 907)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	(120 000)	(60 000)	(40 000)
Total Application of cash and investments:		249 846	248 666	240 134	237 524	1 242 721	1 242 721	192 130	(78 574)	(108 875)	(114 907)
Surplus(shortfall)		(246 189)	(154 491)	(17 362)	(86 403)	(1 128 918)	(1 128 918)	198 779	233 017	201 923	151 475

LIM476 Tubatse Fetakgomo - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 544 702	2 165 366	2 240 989	3 969 261	4 085 874	4 085 874	2 216 952	2 269 865	2 407 522
<i>Roads Infrastructure</i>		12 697	70 315	29 809	141 419	195 038	195 038	179 893	215 027	272 766
<i>Storm water Infrastructure</i>		1 828 458	1 719 189	1 740 887	1 721 113	1 726 840	1 726 840	1 722 613	1 793 399	1 872 309
<i>Electrical Infrastructure</i>		14 509	21 245	23 505	46 345	55 945	55 945	74 545	32 137	34 111
<i>Water Supply Infrastructure</i>		(295)	-	-	650	650	650	900	1 000	800
<i>Sanitation Infrastructure</i>		-	-	-	-	3 262	3 262	-	-	-
<i>Solid Waste Infrastructure</i>		(9 977)	(9 911)	(9 259)	1 969	(2 731)	(2 731)	4 469	7 287	6 288
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		1 845 393	1 800 838	1 784 942	1 911 495	1 979 005	1 979 005	1 982 419	2 048 850	2 186 275
Community Assets		247 040	295 717	132 318	1 959 136	1 953 033	1 953 033	(69 921)	(86 779)	(98 309)
Heritage Assets		108 066	20 131	180 149	20 131	20 131	20 131	184 079	190 515	198 850
Investment properties		49 488	15 320	61 650	15 320	15 320	15 320	61 650	64 239	67 066
Other Assets		250 428	(3 905)	41 521	9 895	64 988	64 988	3 945	1 454	2 298
Biological or Cultivated Assets										
Intangible Assets		(3 955)	(3 995)	117	2 726	1 340	1 340	(87)	(2 229)	(3 535)
Computer Equipment		8 755	8 428	4 595	8 772	9 572	9 572	6 808	5 802	5 013
Furniture and Office Equipment		7 520	6 640	7 624	8 579	9 279	9 279	9 656	7 998	8 087
Machinery and Equipment		17 027	12 607	25 037	20 344	20 344	20 344	20 344	21 199	22 132
Transport Assets		14 940	13 584	3 035	12 863	12 863	12 863	18 058	18 816	19 644
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 544 702	2 165 366	2 240 989	3 969 261	4 085 874	4 085 874	2 216 952	2 269 865	2 407 522
EXPENDITURE OTHER ITEMS		218 656	121 207	115 903	121 786	140 778	140 778	151 144	154 210	163 623
Depreciation	7	113 993	116 921	105 670	89 877	89 677	89 677	101 582	105 880	113 046
Repairs and Maintenance by Asset Class	3	104 662	4 285	10 232	31 908	51 100	51 100	49 562	48 329	50 577
<i>Roads Infrastructure</i>		99 316	363	659	3 135	5 135	5 135	3 135	3 279	3 430
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		582	400	-	1 045	1 045	1 045	1 045	1 093	1 143
<i>Water Supply Infrastructure</i>		112	604	53	200	200	200	200	208	218
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		20	27	182	330	330	330	330	345	361
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		100 029	1 395	894	4 710	6 710	6 710	4 710	4 926	5 152
Community Facilities		-	0	-	1 111	1 611	1 611	4 200	4 379	4 573
Sport and Recreation Facilities		-	-	-	1 313	2 013	2 013	2 800	3 423	3 577
Community Assets		-	0	-	2 425	3 625	3 625	7 000	7 802	8 150
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 732	607	1 959	2 500	4 000	4 000	4 000	5 676	5 931
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 732	607	1 959	2 500	4 000	4 000	4 000	5 676	5 931
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		229	109	83	409	2 409	2 409	1 109	635	663
Furniture and Office Equipment		(22)	(145)	-	-	-	-	-	-	-
Machinery and Equipment		2 476	1 512	6 422	17 865	29 357	29 357	26 243	22 517	23 810
Transport Assets		217	807	874	4 000	5 000	5 000	6 500	6 773	6 871
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		218 656	121 207	115 903	121 786	140 778	140 778	151 144	154 210	163 623
Renewal and upgrading of Existing Assets as % of total capex		12.6%	2.7%	2.3%	6.1%	2.6%	2.6%	8.3%	11.7%	7.4%
Renewal and upgrading of Existing Assets as % of deprecn R&M as a % of PPE		4.0%	1.7%	1.8%	10.2%	7.8%	7.8%	18.0%	20.9%	15.4%
Renewal and upgrading and R&M as a % of PPE		4.3%	0.2%	0.5%	0.8%	1.3%	1.3%	2.5%	2.4%	2.3%
Renewal and upgrading and R&M as a % of PPE		4.0%	0.0%	1.0%	1.0%	1.0%	1.0%	3.0%	3.0%	3.0%

Part 2: Supporting documents

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities as set out in section 53 of the Act.

Section 21(1)(b) of the Municipal Finance Management Act (MFMA) (no. 56 of 2003) generally echoes Section 28(1) of the Municipal Systems Act (MSA) (no. 32 of 2000) by prescribing that the Mayor of the Municipality must at least 10 months before the commencement of the financial year, table in the Council a time schedule outlining key deadlines for the preparations, tabling and approval of the annual budget and also the review of the Integrated Development Plan.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor.

The primary aim of the budget steering committee is to ensure;

- That the process followed to compile the budget complies with legislation and good budget practices;
- There is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality.
- That the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available;
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

LIM476 Tubatse Fetakgomo - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	135 583	122 617	122 485	129 691	129 691	129 691	121 761	147 159	153 340	160 087
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		9 303	10 469	10 480	7 904	7 904	7 904	12 512	7 890	8 221	8 583
Net Property Rates		126 280	112 149	112 005	121 787	121 787	121 787	109 248	139 269	145 119	151 504
Service charges - refuse revenue											
Total refuse removal revenue	6	14 712	21 526	21 779	25 921	25 921	25 921	21 252	25 921	27 010	28 199
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		123	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		14 588	21 526	21 779	25 921	25 921	25 921	21 252	25 921	27 010	28 199
Other Revenue by source											
Fuel Levy											
Other Revenue		1 809	6 198	966	3 764	4 348	4 348	770	18 742	19 529	1 895
Total 'Other' Revenue	1	1 809	6 198	966	3 764	4 348	4 348	770	18 742	19 529	1 895
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	106 276	104 247	108 002	120 158	118 682	118 682	105 872	121 239	128 423	136 386
Pension and UIF Contributions		18 706	20 111	21 299	25 275	24 955	24 955	20 363	25 326	26 919	28 612
Medical Aid Contributions		8 115	8 358	9 010	11 279	11 279	11 279	8 404	11 282	11 992	12 746
Overtime		3 379	2 991	4 311	3 583	3 699	3 699	4 005	3 583	3 807	4 046
Performance Bonus		3 356	6 246	8 437	10 218	10 218	10 218	7 927	10 223	10 867	11 553
Motor Vehicle Allowance		17 103	17 897	18 419	20 996	21 102	21 102	17 049	21 006	22 332	23 743
Cellphone Allowance		1 889	1 934	2 048	2 931	3 016	3 016	2 038	2 933	3 119	3 317
Housing Allowances		1 388	1 691	1 950	2 606	2 646	2 646	1 913	2 608	2 773	2 949
Other benefits and allowances		562	1 048	1 322	1 952	1 917	1 917	1 129	1 773	1 884	2 003
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		126	327	539	439	439	439	883	439	466	495
Post-retirement benefit obligations	4	4 577	(2 208)	2 646	1 244	1 302	1 302	755	1 246	1 326	1 411
sub-total	5	165 477	162 641	177 984	200 681	199 256	199 256	170 338	201 658	213 909	227 259
Less: Employees costs capitalised to PPE		-	-	(100)	-	-	-	(189)	-	-	-
Total Employee related costs	1	165 477	162 641	178 085	200 681	199 256	199 256	170 527	201 658	213 909	227 259
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		113 993	116 882	105 640	89 677	89 677	89 677	-	101 382	105 880	113 046
Lease amortisation		-	40	30	200	-	-	-	200	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	113 993	116 921	105 670	89 877	89 677	89 677	-	101 582	105 880	113 046
Transfers and grants											
Cash transfers and grants		241	154	845	1 332	1 682	1 682	649	1 330	1 386	1 447
Non-cash transfers and grants		-	-	-	40	40	40	-	-	-	-
Total transfers and grants	1	241	154	845	1 372	1 722	1 722	649	1 330	1 386	1 447
Contracted services											
Outsourced Services		15 012	3 642	9 981	29 161	47 082	47 082	21 591	41 957	40 402	42 501
Consultants and Professional Services		34 848	41 948	60 374	62 339	86 537	86 537	66 964	112 924	106 264	109 224
Contractors		133 769	41 135	28 621	54 008	59 139	59 139	45 807	67 221	62 104	63 069
Total contracted services		183 629	86 725	98 976	145 508	192 758	192 758	134 362	222 102	208 770	214 794
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Audit fees		6 374	8 837	5 628	6 800	7 600	7 600	6 405	7 500	7 815	7 928
Other Expenditure		81 034	65 362	59 303	77 861	80 444	80 444	54 926	154 646	154 718	130 205
Total 'Other' Expenditure	1	87 409	74 199	64 931	84 661	88 044	88 044	61 330	162 146	162 533	138 132
by Expenditure Item											
Employee related costs	8										
Inventory Consumed (Project Maintenance)		62	916	448	4 550	5 550	5 550	5 684	7 050	7 348	7 472
Contracted Services		104 600	3 369	9 785	27 359	45 551	45 551	20 941	42 512	40 981	43 105
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	104 662	4 285	10 232	31 908	51 100	51 100	26 625	49 562	48 329	50 577
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	594	631	549	549	549	131	549	572	596
Total Inventory Consumed & Other Material		-	594	631	549	549	549	131	549	572	596

LIM476 Tubatse Fetakgomo - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		390 094	427 184	520 093	484 160	469 303	469 303	437 669	534 971	557 440	642 134
Less: Provision for debt impairment		(326 119)	(342 298)	(453 101)	(201 288)	(201 288)	(201 288)	(453 478)	(491 319)	(511 954)	(534 480)
Total Consumer debtors	2	63 975	84 886	66 992	282 872	268 015	268 015	(15 809)	43 652	45 486	107 653
Debt impairment provision											
Balance at the beginning of the year		(46 970)	(141 121)	(453 148)	(201 043)	(201 043)	(201 043)	(453 086)	(493 893)	(514 637)	(537 281)
Contributions to the provision		(94 310)	(201 177)	62	(231)	(231)	(231)	(219)	-	-	-
Bad debts written off		(184 839)	-	(15)	(15)	(15)	(15)	(173)	2 575	2 683	2 801
Balance at end of year		(326 119)	(342 298)	(453 101)	(201 288)	(201 288)	(201 288)	(453 478)	(491 319)	(511 954)	(534 480)
Inventory											
Water											
Opening Balance		1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		3 151 944	2 885 997	2 894 240	4 684 659	4 803 965	4 803 965	3 030 484	2 957 788	3 047 151	3 220 889
Leases recognised as PPE		2 019	2 315	1 921	4 665	3 365	3 365	1 921	14 714	13 431	13 396
Less: Accumulated depreciation		696 166	727 648	826 396	731 486	731 493	731 493	826 396	974 438	1 015 364	1 060 040
Total Property, plant and equipment (PPE)	2	2 457 798	2 160 664	2 069 764	3 957 838	4 075 837	4 075 837	2 206 009	1 998 064	2 045 218	2 174 245
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	1 006	37 800	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	1 006	37 800	-	-
Trade and other payables											
Trade Payables		169 800	105 886	120 951	161 953	(132 130)	(132 130)	87 856	1 143	1 191	1 244
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		80 046	142 780	119 183	75 571	75 571	75 571	126 855	88 331	-	-
VAT		6 951	15 652	15 176	18 576	18 576	18 576	17 913	18 576	19 356	20 207
Total Trade and other payables	2	256 797	264 318	255 310	256 099	(37 983)	(37 983)	232 624	108 050	20 547	21 451
Non current liabilities - Borrowing											
Borrowing		12 798	11 689	10 479	51 169	(0)	(0)	(1 006)	-	-	-
Finance leases (including PPP asset element)		12 300	6 412	(1 900)	6 412	9 566	9 566	(1 900)	-	-	-
Total Non current liabilities - Borrowing	4	25 098	18 100	8 578	57 581	9 566	9 566	(2 906)	-	-	-
Provisions - non-current											
Retirement benefits		316	(582)	3 163	(582)	(582)	(582)	3 163	(582)	(607)	(634)
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		316	(582)	3 163	(582)	(582)	(582)	3 163	(582)	(607)	(634)
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		2 600 496	2 167 816	2 094 350	3 975 979	4 270 640	4 270 640	2 345 189	2 227 663	2 339 407	2 469 720
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		2 600 496	2 167 816	2 094 350	3 975 979	4 270 640	4 270 640	2 345 189	2 227 663	2 339 407	2 469 720
Surplus/(Deficit)		(21 678)	56 857	145 447	161 030	274 156	274 156	255 587	86 433	95 232	109 081
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(146 191)	(118 929)	58 490	(2 053)	(2 053)	(2 053)	(5)	-	-	-
Accumulated Surplus/(Deficit)	1	2 432 628	2 105 743	2 298 288	4 134 956	4 542 742	4 542 742	2 600 771	2 314 096	2 434 638	2 578 801

LIM476 Tubatse Fetakgomo - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				32 447	45 246	40 107	58 897	58 897	58 897	57 834	60 263	62 915
FINANCIAL VIABILITY				500 596	506 239	584 341	618 171	722 894	722 894	673 381	701 712	713 981
LOCAL ECONOMIC DEVELOPMENT				452	803	294	1	585	585	1 689	1	1
INFRASTRUCTURE DEVELOPMENT AND BASIC SERVICE DELIVERY				-	47 445	-	-	-	-	-	-	-
SPARTIAL RATIOLE				-	-	-	1 137	1 137	1 137	1 137	1 185	1 237
Allocations to other priorities												
Total Revenue (excluding capital transfers and contributions)			1	533 495	599 733	624 741	678 206	783 513	783 513	734 041	763 161	778 135

LIM476 Tubatse Fetakgomo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				249 236	271 732	276 837	304 701	335 161	335 161	416 158	433 315	423 454
FINANCIAL VIABILITY				133 105	120 827	142 274	130 315	138 275	138 275	149 990	157 070	162 686
LOCAL ECONOMIC DEVELOPMENT				7 058	8 171	10 355	15 060	13 301	13 301	19 268	14 301	14 351
INFRASTRUCTURE DEVELOPMENT AND BASIC SERVICE DELIVERY				242 515	138 221	140 232	136 773	147 879	147 879	165 850	165 088	176 693
SPARTIAL RATIOLE				10 118	9 710	10 446	20 236	25 325	25 325	24 252	13 781	13 046
Allocations to other priorities												
Total Expenditure			1	642 031	548 661	580 145	607 085	659 941	659 941	775 518	783 554	790 231

LIM476 Tubatse Fetakgomo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				14 411	31 518	28 319	53 489	97 500	97 500	53 936	35 142	27 177
FINANCIAL VIABILITY				6 090	-	-	-	-	-	-	-	-
LOCAL ECONOMIC DEVELOPMENT				(10 004)	-	-	-	-	-	1 500	1 500	-
INFRASTRUCTURE DEVELOPMENT AND BASIC SERVICE DELIVERY				25 959	41 775	56 986	96 604	168 813	168 813	163 778	152 459	208 074
SPARTIAL RATIOLE				26	-	-	800	1 200	1 200	800	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	36 483	73 293	85 305	150 893	267 514	267 514	220 014	189 101	235 251

2.4 Overview of budget related-policies

A. SUPPLY CHAIN MANAGEMENT POLICY

The supply chain management policy has been reviewed presented as part of budget related policies

B. ASSET MANAGEMENT POLICY

The asset management policy has been reviewed presented as part of budget related policies

C. BAD DEBTS WRITE OFF POLICY

This policy is subject to review and is attached as annexure B

D. THE CREDIT CONTROL AND DEBT COLLECTION POLICY.

This policy is subject to review and is attached as annexure

E. BUDGET MANAGEMENT POLICY AND VIREMENT POLICY

This policy is subject to review and is attached as annexure B

F. CASH MANAGEMENT AND INVESTMENT POLICY

This policy is subject to review and is attached as annexure B

G. TARIFF POLICY

This policy is subject to review and is attached as annexure B

H. INDIGENT MANAGEMENT POLICY

This policy is subject to review and is attached as annexure B

I. PROPERTY RATES POLICY

This policy is subject to review and is attached as annexure B.

J. COST CONTAINMENT POLICY

This policy is subject to review and is attached as annexure B.

K. INSURANCE POLICY

This policy is subject to review and is attached as annexure B.

All the above policies are available on the municipality's website.

Expenditure on grants and reconciliation of unspent funds

LIM476 Tubatse Fetakgomo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	(164)	-	-	-	-	-	-
Current year receipts		-	(6 150)	(5 382)	(3 552)	(560 832)	(560 832)	(482 685)	(501 248)	(523 191)
Conditions met - transferred to revenue		-	5 986	5 382	3 552	560 832	560 832	482 685	501 248	523 191
Conditions still to be met - transferred to liabilities		-	(164)	(328)	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	5 986	5 382	3 552	560 832	560 832	482 685	501 248	523 191
Total operating transfers and grants - CTBM	2	-	(164)	(328)	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(92 761)	(79 659)	(142 275)	(160 942)	(160 942)	(160 942)	(88 331)	-	-
Current year receipts		(95 753)	(115 330)	(94 369)	(83 797)	(83 797)	(83 797)	(119 240)	(106 588)	(111 974)
Conditions met - transferred to revenue		108 468	52 373	105 423	169 168	169 168	169 168	119 240	106 588	111 974
Conditions still to be met - transferred to liabilities		(80 046)	(142 616)	(143 259)	(75 571)	(75 571)	(75 571)	(88 331)	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	(1 055)	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	1 055	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		108 468	53 428	105 423	169 168	169 168	169 168	119 240	106 588	111 974
Total capital transfers and grants - CTBM	2	(80 046)	(142 616)	(143 259)	(75 571)	(75 571)	(75 571)	(88 331)	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		108 468	59 414	110 805	172 720	730 000	730 000	601 925	607 836	635 165
TOTAL TRANSFERS AND GRANTS - CTBM		(80 046)	(142 780)	(143 587)	(75 571)	(75 571)	(75 571)	(88 331)	-	-

LIM476 Tubatse Fetakgomo - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior manag

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		570 159	–	253 802			823 961
Chief Whip			534 526	–	234 681			769 207
Executive Mayor			712 701	–	272 340			985 041
Deputy Executive Mayor			–	–	–			–
Executive Committee			2 313 368	–	1 618 135			3 931 503
Total for all other councillors			18 477 445	–	10 697 678			29 175 123
Total Councillors	8	–	22 608 199	–	13 076 636			35 684 835
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 316 955	62 380	260 482	20 000		1 659 817
Chief Finance Officer			700 000	–	767 270	20 000		1 487 270
SM			–	–	–	–		–
SM D01			1 131 867	22 279	579 626	20 000		1 753 772
SM D02			–	–	–	–		–
SM D03			1 056 090	1 383	267 518	–		1 324 991
SM D04			1 063 545	10 636	338 996	11 364		1 424 541
SM D05			986 787	13 478	554 238	100 000		1 654 503
SM D06			919 561	2 056	282 789	20 000		1 224 406

LIM476 Tubatse Fetakgomo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand																
Revenue By Source																
Property rates		11 606	11 606	11 606	11 606	11 606	11 606	11 606	11 606	11 606	11 606	11 606	11 606	139 269	145 119	151 504
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	25 921	27 010	28 199	
Rental of facilities and equipment		23	23	23	23	23	23	23	23	23	23	23	23	281	293	306
Interest earned - external investments		607	607	607	607	607	607	607	607	607	607	607	7 285	7 591	7 925	
Interest earned - outstanding debtors		2 911	2 911	2 911	2 911	2 911	2 911	2 911	2 911	2 911	2 911	2 911	34 929	36 396	37 997	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		285	285	285	285	285	285	285	285	285	285	285	3 419	3 563	3 720	
Licences and permits		1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	16 529	17 223	17 981	
Agency services		415	415	415	415	415	415	415	415	415	415	415	4 981	5 190	5 418	
Transfers and subsidies		40 224	40 224	40 224	40 224	40 224	40 224	40 224	40 224	40 224	40 224	40 224	482 685	501 248	523 191	
Other revenue		1 562	1 562	1 562	1 562	1 562	1 562	1 562	1 562	1 562	1 562	1 562	18 742	19 529	1 895	
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		61 170	61 170	61 170	61 170	61 170	61 170	61 170	61 170	61 170	61 170	61 170	734 041	763 161	778 135	
Expenditure By Type																
Employee related costs		16 805	16 805	16 805	16 805	16 805	16 805	16 805	16 805	16 805	16 805	16 804	201 658	213 909	227 259	
Remuneration of councillors		2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	35 685	37 915	40 285	
Debt impairment		3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	41 781	43 536	45 451	
Depreciation & asset impairment		8 465	8 465	8 465	8 465	8 465	8 465	8 465	8 465	8 465	8 465	8 465	101 582	105 880	113 046	
Finance charges		2	2	2	2	2	2	2	2	2	2	2	20	21	21	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed		768	768	768	768	768	768	768	768	768	768	(7 898)	549	572	596	
Contracted services		18 509	18 509	18 509	18 509	18 509	18 509	18 509	18 509	18 509	18 509	18 508	222 102	208 770	214 794	
Transfers and subsidies		111	111	111	111	111	111	111	111	111	111	111	1 330	1 386	1 447	
Other expenditure		13 512	13 512	13 512	13 512	13 512	13 512	13 512	13 512	13 512	13 512	13 512	162 146	162 533	138 132	
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	55 958	766 852	774 521	781 031	
Surplus/(Deficit)		(3 457)	(3 457)	(3 457)	(3 457)	(3 457)	(3 457)	(3 457)	(3 457)	(3 457)	(3 457)	5 212	(32 810)	(11 360)	(2 896)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	119 240	106 588	111 974	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	3	3	3	4	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	15 152	86 433	95 232	109 081	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	15 152	86 433	95 232	109 081	

2.7 Legislation compliance status

Compliance with the MFMA implementation requirements have been adhered to through the following activities;

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) has progressively improved and includes published performance on the municipality's website.

2. Internship programme

The municipality is participating in the Municipal Internship Programme and has deployed five interns undergoing training in various divisions of the Budget and Treasury Office. A total of five interns has since been appointed full time at the municipality.

Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

3. Audit Committee

An audit committee has been established and is fully functional.

4. Service Delivery and Implementation Plan

The detailed SDBIP document has been draft and will be signed by the Mayor within 10 working days post the adoption of the annual budget. The SDBIP is fully aligned to the IDP and budget.

5. Annual Report

Annual report is compiled in terms of MFMA and National Treasury requirements.

LIM476 Tubatse Fetakgomo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Revenue by Vote																	
Vote 01 - Corporate Services		34	34	34	34	34	34	34	34	34	34	34	34	411	428	447	
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Budget And Treasury		56 115	56 115	56 115	56 115	56 115	56 115	56 115	56 115	56 115	56 115	56 115	56 115	673 381	701 712	713 981	
Vote 04 - Technical Services		9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	119 240	106 588	111 974	
Vote 05 - Community Services		4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	57 424	59 835	62 468	
Vote 06 - Development And Planning		95	95	95	95	95	95	95	95	95	95	95	95	1 137	1 185	1 237	
Vote 07 - Local Economic Development And Tourism		141	141	141	141	141	141	141	141	141	141	141	141	1 692	5	5	
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	853 285	869 753	890 113	
Expenditure by Vote to be appropriated																	
Vote 01 - Corporate Services		20 442	20 442	20 442	20 442	20 442	20 442	20 442	20 442	20 442	20 442	20 442	20 442	245 309	254 250	235 391	
Vote 02 - Municipal Manager		6 190	6 190	6 190	6 190	6 190	6 190	6 190	6 190	6 190	6 190	6 190	6 190	74 282	77 016	80 584	
Vote 03 - Budget And Treasury		12 499	12 499	12 499	12 499	12 499	12 499	12 499	12 499	12 499	12 499	12 499	12 499	149 990	157 070	162 686	
Vote 04 - Technical Services		13 821	13 821	13 821	13 821	13 821	13 821	13 821	13 821	13 821	13 821	13 821	13 821	165 850	165 088	176 693	
Vote 05 - Community Services		8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	96 567	102 049	107 479	
Vote 06 - Development And Planning		2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	24 252	13 781	13 046	
Vote 07 - Local Economic Development And Tourism		1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	19 268	14 301	14 351	
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 624	775 518	783 554	790 231	
Surplus/(Deficit) before assoc.		6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 483	77 767	86 199	99 882	

LIM476 Tubatse Fetakgomo - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional																
Governance and administration		68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	819 086	835 877	854 746
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	68 257	819 086	835 877	854 746
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		12	12	12	12	12	12	12	12	12	12	12	12	149	156	162
Community and social services		12	12	12	12	12	12	12	12	12	12	12	12	149	156	162
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		141	141	141	141	141	141	141	141	141	141	141	141	1 692	5	5
Planning and development		141	141	141	141	141	141	141	141	141	141	141	141	1 692	5	5
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	32 357	33 716	35 199
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	32 357	33 716	35 199
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	71 107	853 285	869 753	890 113
Expenditure - Functional																
Governance and administration		55 553	55 553	55 553	55 553	55 553	55 553	55 553	55 553	55 553	55 553	55 553	55 551	666 632	681 025	681 857
Executive and council		10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 864	130 374	136 271	143 220
Finance and administration		44 688	44 688	44 688	44 688	44 688	44 688	44 688	44 688	44 688	44 688	44 688	44 687	536 258	544 754	538 637
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		864	864	864	864	864	864	864	864	864	864	864	864	10 373	10 864	11 494
Community and social services		864	864	864	864	864	864	864	864	864	864	864	864	10 373	10 864	11 494
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	66 701	57 916	61 582
Planning and development		1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	19 268	14 301	14 351
Road transport		3 953	3 953	3 953	3 953	3 953	3 953	3 953	3 953	3 953	3 953	3 953	3 953	47 433	43 617	47 231
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	31 811	33 747	35 297
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	2 651	31 811	33 747	35 297
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 627	64 624	775 518	783 554	790 231
Surplus/(Deficit) before assoc.		6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 483	77 767	86 199	99 882
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 480	6 483	77 767	86 199	99 882

LIM476 Tubatse Fetakgomo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand																	
Multi-year expenditure to be appropriated	1																
Vote 01 - Corporate Services		1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	14 436	7 502	7 670	
Vote 02 - Municipal Manager		96	96	96	96	96	96	96	96	96	96	96	96	1 150	950	620	
Vote 03 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 04 - Technical Services		5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	67 200	52 124	119 725	
Vote 05 - Community Services		2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	26 800	26 229	18 365	
Vote 06 - Development And Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Local Economic Development And Tourism		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	-	
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	2	9 257	9 257	9 257	9 257	9 257	9 257	9 257	9 257	9 257	9 257	9 257	9 257	111 086	88 305	146 380	
Single-year expenditure to be appropriated																	
Vote 01 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal Manager		108	108	108	108	108	108	108	108	108	108	108	108	1 300	111	122	
Vote 03 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 04 - Technical Services		8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	96 578	100 335	88 349	
Vote 05 - Community Services		854	854	854	854	854	854	854	854	854	854	854	854	10 250	350	400	
Vote 06 - Development And Planning		67	67	67	67	67	67	67	67	67	67	67	67	800	-	-	
Capital single-year expenditure sub-total	2	9 077	9 077	9 077	9 077	9 077	9 077	9 077	9 077	9 077	9 077	9 077	9 077	108 928	100 796	88 871	
Total Capital Expenditure	2	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 334	220 014	189 101	235 251	

LIM476 Tubatse Fetakgomo - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		7 724	7 724	7 724	7 724	7 724	7 724	7 724	7 724	7 724	7 724	7 724	7 724	92 686	31 086	26 958
Executive and council		204	204	204	204	204	204	204	204	204	204	204	204	2 450	1 061	742
Finance and administration		7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	90 236	30 025	26 216
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		592	592	592	592	592	592	592	592	592	592	592	592	7 100	2 206	713
Community and social services		592	592	592	592	592	592	592	592	592	592	592	592	7 100	2 206	713
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 315	9 315	9 315	9 315	9 315	9 315	9 315	9 315	9 315	9 315	9 315	9 315	111 778	143 959	197 074
Planning and development		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	-
Road transport		9 190	9 190	9 190	9 190	9 190	9 190	9 190	9 190	9 190	9 190	9 190	9 190	110 278	142 459	197 074
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		704	704	704	704	704	704	704	704	704	704	704	704	8 450	11 850	10 506
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		704	704	704	704	704	704	704	704	704	704	704	704	8 450	11 850	10 506
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 334	220 014	189 101	235 251
Funded by:																
National Government		10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 356	124 278	129 759	194 774
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 357	10 356	124 278	129 759	194 774
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 978	7 978	7 978	7 978	7 978	7 978	7 978	7 978	7 978	7 978	7 978	7 978	95 736	59 342	40 477
Total Capital Funding		18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 335	18 334	220 014	189 101	235 251

LIM476 Tubatse Fetakgomo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22											
	July	August	Sept.	October	November	December	January	February	March	April	May	June
R thousand												
Cash Receipts By Source												
Property rates	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584
Service charges - electricity revenue												
Service charges - water revenue												
Service charges - sanitation revenue												
Service charges - refuse revenue	1 518	1 518	1 518	1 518	1 518	1 518	1 518	1 518	1 518	1 518	1 518	1 518
Rental of facilities and equipment	3	3	3	3	3	3	3	3	3	3	3	3
Interest earned - external investments	607	607	607	607	607	607	607	607	607	607	607	607
Interest earned - outstanding debtors												
Dividends received												
Fines, penalties and forfeits	378	378	378	378	378	378	378	378	378	378	378	378
Licences and permits	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377	1 377
Agency services	415	415	415	415	415	415	415	415	415	415	415	415
Transfers and Subsidies - Operational	39 883	39 883	39 883	39 883	39 883	39 883	39 883	39 883	39 883	39 883	39 883	39 883
Other revenue	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526
Cash Receipts by Source	54 291	54 291	54 291	54 291	54 291	54 291	54 291	54 291	54 291	54 291	54 291	54 291
Other Cash Flows by Source												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937	9 937
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)												
Proceeds on Disposal of Fixed and Intangible Assets												
Short term loans												
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	64 228	64 228	64 228	64 228	64 228	64 228	64 228	64 228	64 228	64 228	64 228	64 227

Cash Payments by Type																
Employee related costs	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 962	179 553	187 094	195 326		
Remuneration of councillors	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	2 974	35 685	37 915	40 285		
Finance charges	2	2	2	2	2	2	2	2	2	2	2	20	21	21		
Bulk purchases - electricity																
Acquisitions - water & other inventory																
Contracted services	11 856	18 509	18 509	18 509	18 509	18 509	18 509	18 509	18 509	18 509	(54 673)	142 267	208 770	214 794		
Transfers and grants - other municipalities																
Transfers and grants - other																
Other expenditure	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 926	35 124	36 559	38 210		
Cash Payments by Type	32 721	39 374	39 374	39 374	39 374	39 374	39 374	39 374	39 374	39 374	(33 810)	392 649	470 400	488 636		
Other Cash Flows/Payments by Type																
Capital assets	16 715	16 715	16 715	16 715	16 715	16 715	16 715	16 715	16 715	16 715	16 715	200 578	149 842	146 319		
Repayment of borrowing	3 100	3 100	3 100	3 100	3 100	3 100	3 100	3 100	3 100	3 100	3 100	37 200	37 800	-		
Other Cash Flows/Payments	304	304	304	304	304	304	304	304	304	304	304	3 642	3 795	3 962		
Total Cash Payments by Type	52 839	59 492	59 492	59 492	59 492	59 492	59 492	59 492	59 492	59 492	(13 682)	634 069	661 837	638 917		
NET INCREASE/(DECREASE) IN CASH HELD	11 388	4 736	4 736	4 736	4 736	4 736	4 736	4 736	4 736	4 736	77 919	136 663	123 606	141 382		
Cash/cash equivalents at the month/year begin:	17 780	29 169	33 904	38 640	43 375	48 111	52 846	57 582	62 317	67 053	71 789	76 524	17 780	154 443	278 049	
Cash/cash equivalents at the month/year end:	29 169	33 904	38 640	43 375	48 111	52 846	57 582	62 317	67 053	71 789	76 524	154 443	17 780	154 443	278 049	

LIM476 Tubatse Fetakgomo - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		22 959	41 775	56 986	97 204	168 513	168 513	165 878	152 759	208 274
Roads Infrastructure		12 697	32 724	29 809	71 104	124 723	124 723	109 578	141 759	196 274
Roads		7 265	20 044	3 054	38 761	66 270	66 270	67 422	131 759	196 274
Road Structures		5 822	12 679	26 755	32 343	58 453	58 453	42 156	10 000	-
Road Furniture		(389)	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	(962)	2 856	-	5 728	5 728	1 500	-	-
Drainage Collection		-	(962)	2 856	-	-	-	1 500	-	-
Storm water Conveyance		-	-	-	-	5 728	5 728	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 825	10 013	23 739	25 100	34 700	34 700	53 300	10 000	11 000
Power Plants		3 547	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	3 100	1 500	1 500	300	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3 278	10 013	23 739	22 000	33 200	33 200	53 000	10 000	11 000
Intangible Assets		295	508	-	2 500	1 900	1 900	3 300	1 300	150
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		295	508	-	2 500	1 900	1 900	3 300	1 300	150
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	2 500	1 900	1 900	3 300	1 300	150
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		295	508	-	-	-	-	-	-	-
Computer Equipment		194	1 312	-	-	-	-	1 000	800	-
Computer Equipment		194	1 312	-	-	-	-	1 000	800	-
Furniture and Office Equipment		747	425	2 563	2 550	3 250	3 250	4 150	2 261	2 098
Furniture and Office Equipment		747	425	2 563	2 550	3 250	3 250	4 150	2 261	2 098
Machinery and Equipment		6 437	-	-	-	-	-	-	-	-
Machinery and Equipment		6 437	-	-	-	-	-	-	-	-
Transport Assets		7 837	-	-	-	-	-	-	-	-
Transport Assets		7 837	-	-	-	-	-	-	-	-
Land		26	-	-	-	-	-	-	-	-
Land		26	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	31 890	71 321	83 384	141 707	260 514	260 514	201 728	166 942	217 868

LIM476 Tubatse Fetakgomo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	650	650	650	900	1 000	800
Biological or Cultivated Assets										
Intangible Assets		-	-	-	386	-	-	386	402	420
Servitudes										
Licences and Rights		-	-	-	386	-	-	386	402	420
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	-	386	-	-	386	402	420
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	400	1 200	1 200	1 200	200	-
Computer Equipment		-	-	-	400	1 200	1 200	1 200	200	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asset	1	1 485	56	1 921	2 136	4 850	4 850	8 986	10 602	7 220
Renewal of Existing Assets as % of total capex		47.8%	0.1%	2.3%	1.4%	1.8%	1.8%	4.1%	5.6%	3.1%
Renewal of Existing Assets as % of deprecn"		1.3%	0.0%	1.8%	2.4%	5.4%	5.4%	8.8%	10.0%	6.4%

LIM476 Tubatse Fetakgomo - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		100 029	1 395	894	4 710	6 710	6 710	4 710	4 926	5 152
Roads Infrastructure		99 316	363	659	3 135	5 135	5 135	3 135	3 279	3 430
Roads		92 087	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		7 229	363	659	3 135	5 135	5 135	3 135	3 279	3 430
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		582	400	-	1 045	1 045	1 045	1 045	1 093	1 143
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		582	400	-	1 045	1 045	1 045	1 045	1 093	1 143
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		112	604	53	200	200	200	200	208	218
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		112	604	53	200	200	200	200	208	218
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		229	109	83	409	2 409	2 409	1 109	635	663
Computer Equipment		229	109	83	409	2 409	2 409	1 109	635	663
Furniture and Office Equipment		(22)	(145)	-	-	-	-	-	-	-
Furniture and Office Equipment		(22)	(145)	-	-	-	-	-	-	-
Machinery and Equipment		2 476	1 512	6 422	17 865	29 357	29 357	26 243	22 517	23 810
Machinery and Equipment		2 476	1 512	6 422	17 865	29 357	29 357	26 243	22 517	23 810
Transport Assets		217	807	874	4 000	5 000	5 000	6 500	6 773	6 871
Transport Assets		217	807	874	4 000	5 000	5 000	6 500	6 773	6 871
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	104 662	4 285	10 232	31 908	51 100	51 100	49 562	48 329	50 577
R&M as a % of PPE		4.3%	0.2%	0.5%	0.8%	1.3%	1.3%	2.2%	2.4%	2.5%
R&M as % Operating Expenditure		16.3%	0.8%	1.8%	5.3%	7.9%	7.9%	9.1%	6.3%	6.5%