

MANGAUNG
METROPOLITAN MUNICIPALITY



**MEDIUM TERM
REVENUE AND
EXPENDITURE FRAMEWORK**

2023/24 – 2025/26

2 MAY 2023



MANGAUNG METROPOLITAN MUNICIPALITY

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1. EXECUTIVE SUMMARY

INTRODUCTION

The 2023/26 MTREF budget is prepared in compliance with the MFMA (No 56 of 2003). The MTREF is a financial plan that enables the municipality to achieve its vision and mission through the IDP Strategy which is informed by the development agenda and community/stakeholder inputs.

Section 153 of the Constitution requires that ‘a municipality must structure and manage its administration and budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community’. The MFMA, together with the Municipal Systems Act (2000), aims to facilitate compliance with this constitutional duty by ensuring that municipalities’ priorities, plans, budgets, implementation actions and reports are properly aligned.

BACKGROUND

Since the 2008 global financial crisis, which have been further exacerbated by the recent COVID pandemic, economic growth has trended downwards, resulting in persistent shortfalls in tax revenue that have not been matched by adjustments to spending growth. This in turn has led to wider budget deficits, higher borrowing, and a rapid increase in the ratio of debt to GDP. The reason that the debt servicing costs are growing at a pace that is faster than the rate of GDP growth, and this ratio will continue to increase until government runs a sufficiently large primary budget surplus.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

The 2023/24 – 2025/26 medium-term expenditure framework (MTEF) is tabled at the time when government continues to confront a challenging economic environment. As a result, the city’s revenue projections have been sharply reduced and spending pressures continue to mount. The combination of lower revenue and increased spending continue to put pressure on service delivery.

The city was placed under national intervention in terms of section 139(7) of the Constitution of the Republic of South Africa, 1996 (“the Constitution”) read with section 150 of the MFMA from April 2022. This led to the appointment of the National Cabinet Representative and a multidisciplinary team of experts in governance, financial management, service delivery and institutional pillars of municipal sustainability to assume the responsibility to implement the financial recovery plan on behalf of National Cabinet.

The City’s finances remain under pressure mainly due to the lower collection rate and the inability of the city to contain its costs. Mangaung continues to implement its financial recovery plan. The Financial recovery plan encourages that efforts must be fast-tracked to increase the

collection levels, reduce expenditure, increase, and diversify additional revenue streams and attend to the management of surplus, cash, and its equivalents. The municipality, therefore, acknowledges that failure to do so will put pressure on cash flow and the liquidity of the municipality. Despite the fiscal pressures facing the city, the budget attempts to deliver on the municipality's responsibilities, reflect the need to continue delivering effective services, improve efficiencies and not put undue financial pressure on the residents.

COUNCIL PRIORITIES AND FUNDING BIAS

- Filling of critical vacancies to reduce overtime – R134,8 million;
- EPWPs and PEP (Presidential Employment Programme) employment– R23 million
- Sustainable refuse removal solutions reserved for SMMEs (Door to door refuse collection, litter picking and street cleaning) – R21,7 million ;
- Maintenance addressing potholes, re-graveling of streets and cleaning of stormwater channels – R37,2 million.
- Upgrading of roads including resealing – R78 million;
- Unblocking and maintenance of sewer reticulation infrastructure including emptying of pit latrines – R62 million;
- Sewer infrastructure – R77,8 million
- Address water leakages and losses – R84,7 million;
- Upgrading of Water Infrastructure – R140,1 million;
- Prepaid and bulk water meters – R22,2 million;
- Maintenance of Electricity Infrastructure – R167,3 million;
- Electricity Infrastructure – R240,9 million;
- Effective Fleet Management solutions – R51,2 million;
- Maintenance of vehicles – R18,2 million;
- ESKOM and Bloemwater bulk account – R3,11 billion;
- Upgrading, maintenance and management of IPTN (Huaweng) infrastructure – R270 million
- Improve revenue collection and enhancement strategies (including valuation roll) – R23,4 million;
- Vista Park Development – R59,1 million;
- Renovations and repair of municipal facilities – R32,9 million;
- Upgrading of informal settlements (excluding acquisition of land) – R277,3 million;
- Maintenance of parks, entrances, and felling of trees reserved for local SMMEs– R4 million;
- Town planning, land and availability of sites – R39,7 million;
- Economic and rural development initiatives – R 31,5 million
- Upgrading of ICT systems and refurbishment of buildings – R21,5 million;
- Loan repayments – R161,8 million

PRESSURES FACING THE MUNICIPALITY

Pressures facing the municipality are categorised under the following municipal viability indicators:

Financial health pressures:

- Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and an inherited massive service delivery backlog to be eradicated.
- The city does not have a long-term financial strategy; however, it is currently in development.
- The increasing debt book impacting on more provision for bad debt due to increasing unemployment levels, inflation and low economic growth within the municipal area amongst others. The situation is worsened by the lengthy litigation process of recovering the long outstanding debt. The debtor's balance as of 28 February 2023 is R9,53 billion.
- Capital budget is ± 79% grant/subsidy funded.
- Focus more on social infrastructure (Service backlogs and community amenities) and not economic and revenue generating infrastructure.
- Uncontrolled overtime expenditure and high security costs.
- Cash flow management: Priorities and elimination of inefficiencies.
- Revenue protection, enhancement and diversification.
- Value for money in services rendered.

Service delivery pressures:

- Lack of integrated infrastructure planning and implementation: There is a need review the master plan which will inform the long-term Capital Investment Plan.
- Maintenance backlogs in respect of service delivery infrastructure and utilities.
- Improvement of levels of budgeted investment in R&M to mitigate will service delivery failures.
- High levels of water and electricity losses due to ageing infrastructure, illegal connections and tampering with meters.
- Balance between addressing priorities for social infrastructure development and economic infrastructure development.
- Water resource sustainability: ensuring reliable and quality supply of water to households and consumers.
- Insufficient funding to meet service delivery needs.

Institutional pressures:

- Institutional capacity development: Improve capacity in key directorates to build internal capacity for key priorities.
- Strained relationship between entity (Centlec) and municipality limits use of electricity disconnections for credit control enforcement.
- Growing government debt
- High Bloem water bill and unsustainable tariff charged by the water board.

Governance pressures:

- Political and administrative instability in the city.
- Appointment of Centlec board not yet finalised.
- Implementation of individual performance management (in line with recently promulgated Municipal Staff Regulations)
- Continuous monitoring of the audit action plan.
- Improvement of labour-management relations for sustained labour peace

CHANGES TO MACRO STRUCTURE (VOTES)

As prescribed by the Municipal Staff Regulations, the macro-organisational structure of the municipality was reviewed to adhere to those requirements. Subsequently on 7 November 2022 council approved the new macro-organisational structure, which significant changes is summarised below as follows:

Original Directorate	New Directorate (Name)	Significant Changes
Corporate Services	Stays the same	Fleet Management relocated to this directorate.
Engineering Services	Technical Services	Mechanical Workshop (Fleet and Waste Management) relocated to this directorate.
Planning	Planning, Human Settlements and Economic and Rural Development	Human Settlements and Housing relocated to Planning directorate.
Human Settlements and Housing	Planning, Human Settlements and Economic and Rural Development	Relocated to Planning directorate.
Economic and Rural Development	Planning, Human Settlements and Economic and Rural Development	Relocated to Planning directorate.
Social Services	Community Services	Waste Management relocated to this directorate. Uniformed Services relocated to Public Safety and Security.
Metro (Municipal) Police	Public Safety and Security	Uniformed Services (Traffic, Law Enforcement, Emergency services and Disaster Management) relocated to this directorate.
Waste and Fleet Management	Collapsed and relocated to other directorates	Relocated to Corporate Services, Technical Services and Community Services respectively

2. SUMMARY OF THE BUDGET

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK OUTLOOK: 2023/24– 2025/26

The 2023/2024 budget will be prepared in compliance with the MFMA (No 56 of 2003). The MTREF is a financial plan that enables the municipality to achieve its vision and mission through the IDP Strategy which is informed by the development agenda and community/stakeholder inputs.

This process will be aligned to the Strategic Development Objectives of the IDP as well as the budget as outlined below:

- Spatial Transformation: Implement an integrated and targeted strategy that transforms the spatial and economic apartheid legacy of Mangaung.
- Economic Growth: Boost economic development in Mangaung by strengthening organisational performance.
- Service Delivery Improvement: Strengthen service delivery as a top priority for economic growth.
- Financial Health Improvement: Implement a financial recovery plan that rebuilds financial strength
- Organisational Strength: Strengthen the organisation – the heart of it all

The revenue for the MTREF budget is projected at R9,30 billion in 2023/24 excluding capital grants (R8,53 billion in 2022/23), representing an increase in revenue of R768,18 million (8,88%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R9,92 billion and R10,59 billion respectively.

The operating budget expenditure increased from the adjustment budget amount of R7,98 billion in 2022/23 to a new budget amount of R 8,70 billion in 2023/24 representing an increase of R 714,39 million (8.82%). The projection for the outer two years of the MTREF period is R9,17 billion and R9,64 billion respectively.

The capital budget for the 2023/24 financial year is set at R1,20 billion which is a decrease of R108,64 million (8.30%) as compared to the 2022/23 Adjustment Budget of R1,31 billion. The capital budget for the two outer years of the MTREF period has been set at R1,23 billion and R1,30 billion respectively.

A. OPERATING REVENUE BUDGET - HIGHLIGHTS AND REASONS FOR SIGNIFICANT VARIANCES

Operating Revenue Framework

For the Mangaung Metropolitan Municipality to continue with its quality service provision there is a need to generate the required revenue. The municipality is in the process of reviewing the revenue enhancement strategy. The following will form part of the strategy:

- National Treasury's guidelines and macro-economic policy.
- Projected city growth and continued economic development.

- Realistic revenue management, which provides for the achievement of the collection rate target.
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA).
- Setting of trading services' user charges at levels which are reflective of these services' cost recovering nature.
- The municipality's Property Rates Act Policy approved in terms of the Municipal Property Rates Act, 2004 (Act No 6 of 2004) (MPRA).
- The municipality's policies to assist the poor in rendering of free basic services.
- Sundry Tariffs policies and
- Efficiency in rendering services and cost containment measures.

The consolidated operational revenue budget is projected at R9,30 billion in 2023/24 excluding capital grants (R8,53 billion in 2022/23), representing an increase in revenue of R768,18 million (8,88%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R9,92 billion and R10,59 billion respectively.

Details of the revenue by source are as outlined below: Table A4

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 719 000	2 631 325	2 876 406	3 494 847	3 319 081	3 319 081	1 975 581	3 584 359	3 749 240	3 921 705
Service charges - Water	2	833 393	991 028	1 059 678	1 135 651	1 135 651	1 135 651	812 610	1 308 282	1 371 001	1 446 544
Service charges - Waste Water Management	2	357 634	345 566	400 574	507 200	507 200	507 200	315 454	520 600	583 191	642 413
Service charges - Waste Management	2	134 652	141 009	150 197	177 674	177 674	177 674	113 002	184 259	204 595	215 437
Sale of Goods and Rendering of Services		25 225	32 859	34 263	59 728	59 728	59 728	21 622	64 177	75 589	130 022
Agency services											
Interest											
Interest earned from Receivables		201 873	198 773	280 313	252 040	252 040	252 040	268 723	263 816	276 654	289 625
Interest earned from Current and Non Current Assets		15 142	18 891	18 214	25 072	25 072	25 072	33 589	26 163	27 431	28 715
Dividends	3	3	2	3	2	2	2	6	3	3	3
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		46 910	48 634	49 217	44 638	44 638	44 638	21 719	47 004	49 307	51 624
Licence and permits											
Operational Revenue		339 972	356 839	366 680	40 734	40 734	40 734	22 207	39 688	41 525	43 581
Non-Exchange Revenue											
Property rates	2	1 334 854	1 190 391	1 387 795	1 458 073	1 458 073	1 458 073	1 005 131	1 541 522	1 679 392	1 805 649
Surcharges and Taxes											
Fines, penalties and forfeits		18 344	12 530	12 076	30 580	30 580	30 580	5 437	30 663	32 154	33 662
Licences or permits		1 203	914	1 194	550	550	550	1 019	579	607	636
Transfer and subsidies - Operational		740 646	916 021	877 604	1 041 216	1 053 611	1 053 611	1 107 349	1 217 117	1 316 885	1 413 339
Interest		62 804	40 713	73 192	50 144	50 144	50 144	75 147	52 801	55 388	57 992
Fuel Levy		-	-	-	363 435	363 435	363 435	363 435	405 247	448 386	494 529
Operational Revenue											
Gains on disposal of Assets		11 358	19 902	169 018	9 300	9 300	9 300	1 149	9 408	9 841	10 294
Other Gains		5 028	(28 806)	(51 425)	365	365	365	293	365	382	400
Discontinued Operations											
Total Revenue (excluding capital transfers and contrib)		6 848 042	6 916 801	7 704 958	8 691 248	8 527 876	8 527 876	6 143 473	9 296 053	9 921 654	10 586 371
Expenditure											
Employee related costs	2	2 056 606	2 263 827	2 244 582	2 393 515	2 243 143	2 243 143	1 536 173	2 492 235	2 602 772	2 724 300
Remuneration of councilors		67 202	65 531	67 895	70 698	75 231	75 231	47 835	76 003	79 652	83 396
Bulk purchases - electricity	2	1 757 945	1 932 081	1 875 528	2 145 935	2 101 176	2 101 176	1 537 631	2 199 932	2 301 129	2 406 981
Inventory consumed	8	79 935	85 222	916 568	624 711	644 583	644 583	510 867	621 831	656 299	769 120
Debt impairment	3	515 370	797 003	1 664 378	1 090 033	1 125 052	1 125 052	823 095	1 378 353	1 462 927	1 553 149
Depreciation and amortisation		948 115	915 748	906 729	347 000	347 000	347 000	535 244	382 449	420 194	461 913
Interest		131 721	104 164	115 415	64 665	64 665	64 665	83 757	45 301	27 268	12 926
Contracted services		577 533	580 434	691 491	595 360	656 776	656 776	233 968	720 741	744 651	741 195
Transfers and subsidies		5 548	9 431	7 244	409	409	409	-	1 845	1 984	2 083
Irrecoverable debts written off		367 617	8 906	196 741	-	-	-	135 897	-	-	-
Operational costs		634 121	445 503	560 817	348 846	366 916	366 916	211 493	394 607	431 168	465 220
Losses on disposal of Assets		19 516	27 918	305 358	-	-	-	-	-	-	-
Other Losses		4 415	8 592	9 790	356 000	356 000	356 000	269	382 242	397 764	424 305
Total Expenditure		7 105 844	7 244 362	9 582 536	8 037 202	7 980 952	7 980 952	5 656 201	8 895 338	9 165 787	9 644 589
Surplus/(Deficit)		(257 602)	(327 581)	(1 857 538)	654 046	546 924	546 924	487 272	600 515	755 887	941 782
Transfers and subsidies - capital (monetary)	6	542 939	841 148	915 188	977 571	1 106 185	1 106 185	257 100	564 877	986 444	1 039 207
Transfers and subsidies - capital (in-kind)	6	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 889
Surplus/(Deficit) after capital transfers & contributions											
Income Tax		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 889
Surplus/(Deficit) after income tax											
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality	7	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 889
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 889

a) Property Rates

The property rates revenue is projected at R1,54 billion in 2023/24 (R1,46 billion in the 2022/23 adjustment budget) representing an increase of R83,45 million (5.72%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R1,68 billion and R1,81 billion respectively.

The following factors contributed to the effective increase of 5.72% compared to the approved 2022/23 adjustment budget in the rates revenue:

- The average increase of the rates tariff by 5.30% (Which is within the expected inflation range).
- Allowance for 3.66% decrease in market value and the resultant decrease in expected property rates revenue due to the anticipated appeals processes.
- Implementation of Zero-based budgeting in line with MSCOA principles which resulted in a 3.08% effective increase.
- The expected growth of the City by 1.00%.

The following factors were considered in the determination of the increase of the tariffs by 5.30%:

- The inflation rate of 5.30% as per Circular 123 issued by National Treasury on 3 March 2023;
- The affordability and ability of consumers to pay for rates and services.
- Impact of the growth of the city.

The general property rates for the Mangaung Metropolitan Municipality have been determined to increase by average of 5.30% on average for the 2023/24 financial year and by 5.40% and 5.70% on average respectively for the two outer years.

In addition to the statutory exemption of R 15 000 allocated to each residential property in terms of the Municipal Property Rates Act, the City has set the threshold limit to R100 000 for all residential properties i.e., all residential properties are exempted from paying rates on the first R100,000 of the rateable property market value. This will provide some additional relief to residential households and especially to the poorer households. The projected rebate that the City is extending to all the residential properties is envisaged to be in the region of R99.45 million for the 2023/24 and R108,34 million and R116,50 million respectively for the MTREF.

In the 2023/24 budget year as well as the two outer years, revenue foregone to the value of R204,72 million and R223,03 million and R239,83 million is projected. This was done as to reflect that the total rebate of R100,000 (as well as any other similar rebates including agricultural and pensioners) that is applicable to all residential households in terms of the budget requirements as set out by National Treasury.

In respect of qualifying senior citizens and disabled persons, the first R300,000 (Three hundred thousand only) of the rateable value of their residential properties is reduced from rates. This is also an increase from the R 250 000 from the prior years. The rebate of R 300,000 of the rateable value of the residential properties of qualifying senior citizens and disabled persons only applies on properties with a market value not exceeding R 2,000,000 (Two million rand only). The projected rates rebate is expected to be R10,32 million for 2023/24 and R11,24 million and R12,09 million respectively for the MTREF period. The beneficiaries are enrolled in terms of the Property Rates Policy.

Service Charges

b) Electricity Service Charges

The electricity revenue is projected at R3,58 billion in 2023/24 (R3,32 billion in the 2022/23 adjustment budget) representing an increase of R265,28 million (7.99%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R3,75 billion and R3,92 billion respectively.

The following factors contributed to the effective increase of 7.99% compared to the 2022/23 adjustment budget in the electricity revenue for Mangaung Metropolitan Municipality:

- The average increase in electricity tariffs by 4.70%. NERSA tariffs still to be confirmed.
- Implementation of Zero-based budgeting in line with MSCOA principles which resulted in a 1.29% effective increase.
- The growth rate of the service in the city of 2.00%.

The following factors were considered in the determination of the increase of the tariffs by 4.70%:

- The inflation rate of 5.30% as per Circular 123 issued by National Treasury on 3 March 2023.
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);

The electricity tariffs have been determined to increase by average of 4.70% on average for the 2023/24 financial year and by 4.60% and 4.60% on average respectively for the two outer years.

c) Water Service Charges

The water revenue is projected at R1,31 billion in 2023/24 (R1,14 billion in the 2022/23 adjustment budget) representing an increase of R172,63 million (15.20%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R1,37 billion and R1,45 billion respectively.

The following factors contributed to the effective increase of 15.20% compared to the 2022/23 adjustment budget in the water revenue for Mangaung Metropolitan Municipality:

- The average increase in water tariffs by 9.00%.
- Implementation of Zero-based budgeting in line with MSCOA principles which resulted in a 5.19% effective increase.
- The growth rate of the city of 1.00%.

The following factors were considered in the determination of the increase of the tariffs by 9.00%:

- The inflation rate of 5.30% as per Circular 123 issued by National Treasury on 3 March 2023;
- The increase in costs from Bloemwater is expected to be 9.00% for bulk water. Bulk water is the main driver in costs for water. A further increase of 3.70% is required.

The City is maintaining the same step tariff structure that was introduced in the 2012/13 financial year.

The first step tariff is still the lowest compared to other Metropolitan Municipalities and is intended to benefit the indigent households as well as the residential properties. Water is regarded as a scarce commodity and the more water you use the more the consumer moves to higher tariff brackets. Nonetheless in terms of the comparison undertaken, the water charges for the City are still regarded favourable compared to other Metropolitan Municipalities. The MFMA Circular Number 70 from National Treasury direct municipalities to recover full cost associated with the delivery of the trading services i.e. electricity, water, waste management and wastewater management. The trading services are not supposed to be cross subsidised from property rates revenue hence the tariff setting for water must consider the total cost of providing the service including the overhead costs.

The City introduced Automated Meter (AMR) and pre-paid meters in some areas of the City with the effect from 1 July 2015. Implementation of AMR and pre-paid meters will contribute to the reduction in water loss and improved collections rates. Prepaid and AMR meters will be rolled out throughout the City over the MTREF period.

In terms of the Indigent Policy the municipality is currently extending 6kl to all approved indigent households. The first 6kl of water supplied to the indigent households is funded from the equitable share in terms of National Treasury and the remaining units represent the revenue foregone. The projected revenue foregone for 69 704 indigent households' amount to R186,75 million for the 2023/24 financial year and will amount to R203,19 million and R222,49 million respectively for the two outer years of the MTREF period.

Prepaid water meters will be installed for all registered indigents to ensure that when they consume more than the allocation, that they will pay for consumption above the limit and that their water leakages can be managed effectively. Cost of Free Basic Services

provided to informal settlements is projected at R193,54 million for the 2023/24 financial year and R215,18 million and R239,24 million respectively for the two outer years of the MTREF period.

d) Sewerage/Sanitation Charges

The sanitation revenue is projected at R520,60 million in 2023/24 (R507,20 million in the 2022/23 adjustment budget) representing an increase of R13,40 million (2.64%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R583,19 million and R642,41 million respectively.

The sewerage charges are linked to the property values as contained in the general valuation roll. Therefore, the adjustments in the valuation roll have a direct impact on both the rates and sewerage revenue.

The following factors contributed to the effective increase of 2.64% compared to the approved 2022/23 adjustment budget in the sanitation revenue:

- The average increase of the sanitation tariff by 5.70% (Which is within the expected inflation range).
- Allowance for 3.66% decrease in market value and the resultant decrease in expected property rates revenue due to the anticipated appeals processes.
- Implementation of Zero-based budgeting in line with MSCOA principles which resulted in a 0.40% effective decrease.
- The expected growth of the City by 1.00%.

The sewerage tariffs are determined to be increased by 5.30% (Residential) and 5.90% (Non-Residential) on average in the 2023/24 financial year and by 5.40% (Residential) and 6.20% (Non-Residential) and 5.70% (Residential) and 6.30% (Non-Residential) for the two respective outer years.

The following factors were considered in the determination of the increase of the tariffs by 5.70%:

- The inflation rate of 5.30% as per Circular 123 issued by National Treasury on 3 March 2023 (Within inflationary targets).
- Impact of the growth of the city.

In the 2023/24 budget year as well as the two outer years, revenue foregone to the value of R168,71 million and R178,17 million and R188,70 million is projected. The residential properties with a market value of R100,000 or less are exempted from paying sanitation charges including all approved indigent households.

e) Refuse Removal

The refuse revenue is projected at R184,26 million in 2023/24 (R177,67 million in the 2022/23 adjustment budget) representing an increase of R6,59 million (3.71%) on the

2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R204,60 million and R215,44 million respectively.

The refuse removal charges for residential properties are linked to the erf sizes as contained in the general valuation roll and the refuse charge for non-residential properties consist of a fixed basic charge and additional optional charge for trade refuse removal.

The following factors contributed to the effective increase of 3.71% in the refuse removal revenue as compared to the 2022/23 adjustment budget:

- The average increase in refuse removal tariffs by 8.00%.
- Implementation of Zero-based budgeting in line with MSCOA principles which resulted in a 5.29% effective decrease.
- The growth rate of the city of 1.00%.

The following factors were considered in the determination of the increase of the tariffs by 8.00%:

- The inflation rate of 5.30% as per Circular 123 issued by National Treasury on 3 March 2023;
- Realistic costs in providing the service.
- Impact of the growth of the city.

The refuse tariffs are determined to be increased by 8.00% on average in the 2023/24 financial year and by average 8.20% and 4.70% for the two respective outer years.

f) Fines, Penalties & Forfeits

The fines, penalties & forfeits revenue is projected at R30,66 million in 2023/24 (R30,58 million in the 2022/23 adjustment budget) representing a decrease of R 82,684 (0.27%) on the 2022/23 adjustment budget. The projection for the outer two years of the MTREF period is R32,15 million and R33,66 million respectively.

g) Transfers and Subsidies

The Metro is to receive grants and subsidies totalling R2,18 billion in 2023/24 (R2,16 billion in the 2022/23 adjustment budget) in a form of operating grants of R1,22 billion (R1,05 billion in the 2022/23 adjustment budget) and capital grants of R964,88 million (R1,11 billion in the 2022/23 adjustment budget). The grants and subsidies for the two outer years are projected at R2,30 billion and R2,45 billion respectively. For the detail breakdown of grants and subsidies to be received, see Supporting Table SA18.

h) Interest Earned - External Investments

The projected interest to be earned from external investments is estimated at R 26,16 million in 2023/24 (R25,07 million in the 2022/23 adjustment budget). The projected amount represents an increase in the interest income of R1,09 million (4.45%) on the adjustment budget. Projected earnings for the two outer years of the MTREF period is R 27,43 million and R28,72 million respectively.

Revenue per Vote

As outlined below is the revenue per vote, indicating the various directorates' resource income:

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	0	0	16 001	16 001	16 001	18 697	27 892	80 116
Vote 02 - Office Of The Executive Mayor		-	-	-	1	1	1	1	1	1
Vote 03 - Corporate Services		4 521	1 564	136 039	11 242	30 350	30 350	11 585	12 023	12 464
Vote 04 - Finance		1 521 736	1 431 553	1 653 176	1 717 326	1 717 326	1 717 326	1 825 032	1 988 402	2 140 230
Vote 05 - Community Services		26 755	19 279	14 118	15 984	15 984	15 984	502 759	551 240	595 263
Vote 06 - Planning		36 182	45 412	59 695	47 022	47 022	47 022	49 515	51 941	54 382
Vote 07 - Human Settlement And Housing		44 521	13 026	(12 080)	46 599	46 599	46 599	49 069	51 473	53 893
Vote 08 - Economic And Rural Development		317	655	825	353	353	353	372	390	408
Vote 09 - Technical Services		579 053	532 486	589 238	666 490	666 490	666 490	695 725	773 649	850 920
Vote 10 - Water		1 207 540	1 426 559	1 467 935	1 629 229	1 629 229	1 629 229	1 844 878	1 949 294	2 072 765
Vote 11 - Waste And Fleet Management		273 219	408 432	455 457	452 363	452 363	452 363	-	-	-
Vote 12 - Miscellaneous		1 141 198	1 380 343	1 498 092	1 567 305	1 661 930	1 661 930	1 643 356	1 716 014	1 801 723
Vote 13 - Public Safety And Security		-	-	445	25 718	25 718	25 718	28 382	29 773	31 172
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		2 798 725	2 712 449	2 966 774	3 593 185	3 444 696	3 444 696	3 711 561	3 878 005	4 052 243
Total Revenue by Vote	2	7 632 767	7 951 757	8 829 715	9 788 819	9 754 061	9 754 061	10 380 930	11 028 098	11 745 578
Expenditure by Vote to be appropriated	1									
Vote 01 - Office Of The City Manager		107 307	107 637	131 806	171 727	173 128	173 128	251 898	273 439	260 586
Vote 02 - Office Of The Executive Mayor		228 475	227 204	211 299	227 683	152 410	152 410	159 217	166 816	174 648
Vote 03 - Corporate Services		416 745	486 994	447 467	286 775	328 468	328 468	363 269	378 822	398 064
Vote 04 - Finance		238 109	396 623	272 516	271 690	245 001	245 001	304 165	318 051	332 928
Vote 05 - Community Services		542 810	555 267	310 137	316 511	299 995	299 995	525 653	558 540	587 945
Vote 06 - Planning		92 216	103 521	286 514	93 181	90 692	90 692	105 752	105 943	107 119
Vote 07 - Human Settlement And Housing		193 407	121 624	406 683	133 844	121 900	121 900	130 535	131 645	137 909
Vote 08 - Economic And Rural Development		23 504	23 575	31 775	42 621	37 858	37 858	44 281	46 591	48 485
Vote 09 - Technical Services		830 374	888 522	897 804	581 028	595 603	595 603	747 708	780 217	818 621
Vote 10 - Water		805 858	1 511 408	1 301 933	1 939 777	1 980 850	1 980 850	2 140 745	2 304 019	2 480 150
Vote 11 - Waste And Fleet Management		846 923	487 646	1 841 250	423 552	426 352	426 352	-	-	-
Vote 12 - Miscellaneous		160 922	181 733	131 513	223 311	232 214	232 214	246 265	251 666	265 706
Vote 13 - Public Safety And Security		51 919	55 045	246 501	216 052	230 314	230 314	341 961	358 343	375 334
Vote 14 - Naledi And Soutpan		58 100	64 186	66 952	62 755	64 243	64 243	67 177	70 402	73 711
Vote 15 - Other		2 820 089	2 766 017	3 018 170	3 166 695	3 121 904	3 121 904	3 387 064	3 541 439	3 703 547
Total Expenditure by Vote	2	7 416 758	7 977 002	9 582 320	8 157 202	8 100 932	8 100 932	8 815 688	9 285 944	9 764 753
Surplus/(Deficit) for the year	2	216 009	(25 245)	(752 605)	1 631 617	1 653 129	1 653 129	1 565 242	1 742 154	1 980 825

B. OPERATING EXPENDITURE

Operating Expenditure Framework

The City's expenditure for the 2023/24 budget and MTREF is informed by the following:

- Modelling of feasible and sustainable budgets over the medium term;
- National Treasury guidelines;
- Growth in the City and continued economic development;
- The municipal's indigent policy;
- Cognisance of national and local economic and fiscal conditions;
- Expenditure limits set by realistic and realisable revenue levels;
- The City's asset renewal strategy and its medium to long term asset repairs and maintenance goals;
- Relevant (budget and other) legislative imperatives;
- Cost containment measure that are being implemented by the municipality;

The operating budget expenditure increased from the adjustment budget amount of R7,98 billion in 2022/23 to a new budget amount of R8,70 billion in 2023/24 representing an increase of R 714,39 million (8.82%). The projection for the outer two years of the MTREF period is R9,17 billion and R9,64 billion respectively.

OPERATING EXPENDITURE BUDGET – HIGHLIGHTS AND REASONS FOR SIGNIFICANT VARIANCES

Refer to Table A4 - Budgeted Financial Performance (revenue and expenditure), which give an overview of the budgeted financial performance in relation to the expenditure by type. The following are the highlights of the operating expenditure budget.

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2019/20		2020/21		2021/22		Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26		
Revenue													
Exchange Revenue													
Service charges - Electricity	2	2 719 000	2 631 325	2 876 406	3 494 847	3 319 081	3 319 081	1 975 581	3 584 359	3 749 240	3 921 706		
Service charges - Water	2	833 393	991 028	1 059 678	1 135 651	1 135 651	1 135 651	812 610	1 308 282	1 371 001	1 446 544		
Service charges - Waste Water Management	2	357 634	345 566	400 574	507 200	507 200	507 200	315 454	520 600	583 191	642 413		
Service charges - Waste Management	2	134 652	141 009	150 197	177 674	177 674	177 674	113 002	184 259	204 595	215 437		
Sale of Goods and Rendering of Services		25 225	32 869	34 263	59 728	59 728	59 728	21 622	64 177	75 589	130 022		
Agency services													
Interest													
Interest earned from Receivables		201 873	198 773	280 313	252 040	252 040	252 040	268 723	263 816	276 654	289 625		
Interest earned from Current and Non Current Assets		15 142	18 891	18 214	25 072	25 072	25 072	33 589	26 163	27 431	28 716		
Dividends	3	-	2	3	2	2	2	6	3	3	3		
Rent on Land		-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets		46 910	48 634	49 217	44 638	44 638	44 638	21 719	47 004	49 307	51 624		
Licence and permits													
Operational Revenue		339 972	356 839	386 680	40 734	40 734	40 734	22 207	39 688	41 629	43 584		
Non-Exchange Revenue													
Property rates	2	1 334 854	1 190 391	1 387 795	1 458 073	1 458 073	1 458 073	1 005 131	1 541 522	1 679 392	1 805 849		
Surcharges and Taxes													
Fines, penalties and forfeits		18 344	12 530	12 076	30 580	30 580	30 580	5 437	30 663	32 154	33 662		
Licences or permits		1 203	914	1 194	550	550	550	1 019	579	607	636		
Transfer and subsidies - Operational		740 646	916 021	877 604	1 041 216	1 053 611	1 053 611	1 107 349	1 217 117	1 316 885	1 413 339		
Interest		62 804	40 713	73 192	50 144	50 144	50 144	75 147	52 801	55 388	57 992		
Fuel Levy		-	-	-	363 435	363 435	363 435	363 435	405 247	448 386	494 529		
Operational Revenue													
Gains on disposal of Assets		11 358	19 902	169 018	8 300	9 300	9 300	1 149	9 408	9 841	10 294		
Other Gains		5 028	(28 606)	(51 425)	365	365	365	293	365	382	400		
Discontinued Operations													
Total Revenue (excluding capital transfers and contrib)		6 848 042	6 916 801	7 704 998	8 691 248	8 527 876	8 527 876	6 143 473	9 296 053	9 921 654	10 586 371		
Expenditure													
Employee related costs	2	2 056 606	2 263 827	2 244 582	2 393 515	2 243 143	2 243 143	1 536 173	2 492 235	2 602 772	2 724 300		
Remuneration of councillors		67 202	65 531	67 895	70 668	75 731	75 731	47 835	76 003	79 652	83 395		
Bulk purchases - electricity	2	1 757 945	1 932 081	1 875 528	2 145 935	2 101 176	2 101 176	1 537 631	2 199 932	2 301 129	2 406 981		
Inventory consumed	8	79 935	85 222	916 566	624 711	644 583	644 583	510 867	621 831	696 299	769 120		
Debt impairment	3	515 370	797 003	1 664 378	1 090 093	1 125 052	1 125 052	823 056	1 378 353	1 462 927	1 563 149		
Depreciation and amortisation		948 115	915 748	906 729	347 000	347 000	347 000	535 244	382 449	420 194	461 913		
Interest		131 721	104 164	115 415	64 665	64 665	64 665	83 757	45 301	27 268	12 928		
Contracted services		577 533	580 434	691 491	595 360	656 776	656 776	233 968	720 741	744 651	741 195		
Transfers and subsidies		5 548	9 431	7 244	409	409	409	-	1 845	1 964	2 083		
Irrecoverable debts written off		307 617	8 906	196 741	-	-	-	135 897	-	-	-		
Operational costs		634 121	445 503	560 817	348 846	366 916	366 916	211 493	394 607	431 168	465 220		
Losses on disposal of Assets		19 516	27 918	305 358	-	-	-	-	-	-	-		
Other Losses		4 415	8 592	9 730	356 000	356 000	356 000	269	382 242	397 764	424 305		
Total Expenditure		7 105 644	7 244 362	9 562 536	8 037 202	7 980 952	7 980 952	5 656 201	8 695 538	9 165 787	9 644 589		
Surplus/(Deficit)		(257 602)	(327 581)	(1 857 538)	654 046	545 924	546 924	487 272	600 515	755 867	941 782		
Transfers and subsidies - capital (monetary)	6	542 939	841 148	915 188	977 571	1 106 185	1 106 185	257 100	964 877	985 444	1 039 207		
Transfers and subsidies - capital (in-kind)	6	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989		
Surplus/(Deficit) after capital transfers & contributions		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989		
Income Tax		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989		
Surplus/(Deficit) after income tax		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989		
Share of Surplus/Deficit attributable to Joint Venture													
Share of Surplus/Deficit attributable to Minorities													
Surplus/(Deficit) attributable to municipality													
Surplus/(Deficit) attributable to Associate													
Intercompany/Parent subsidiary transactions													
Surplus/(Deficit) for the year	1	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989		

Employee Related Costs

The salaries and wages budget are being increased by 11.10% (R249,09 million) based on the 2022/23 adjustment budget amount of R2,24 billion to a new amount of R2,49 billion in 2023/24. The projected amount for the two outer years of the MTREF period are R2,60 billion and R2,72 billion respectively. The high increase is due to the reduction of the vacancies in the adjustment budget that did not materialise. If that impact is considered the increase would only be 7,74%.

Line items such as overtime were severely reduced across all departments to the affordable level for the city. All acting allowances were removed and R134,80 million was allocated to filling critical vacancies and overtime were severely reduced across all departments to an affordable level of R89,45 million for the city.

Salaries and Wages per Category

See Supporting Table SA1 for the breakdown per category.

Remuneration of Councillors and Directors

The budget of this line item is increasing from R75,23 million by 1,03% (R772,427) in 2022/23 to a new budget amount of R76,00 million in 2023/24. The projection for the two outer years of the MTREF period is R79,65 million and R83,40 million respectively. The Upper limits on political office bearers was considered in determining the budgeted amount.

The Entity's Board of Directors fees amounts to R822,413 in 2023/24 reflecting a R36,918 (4.70%) increase from 2022/23 adjustment budget amounting to R785,496. The projection for the two outer years of the MTREF period is R860,244 and R899,816 respectively.

Further details regarding the remuneration of Councillors and Directors can be obtained on the Supporting Table SA22 and SA23.

Debt Impairment

The budget amount for debt impairment increased by R253,30 million (22,51%) from the 2022/23 Adjustment Budget allocation of R1,13 billion to a new amount of R1,38 billion.

The indicative for the two outer years of the MTREF period is R1,46 billion and R1,55 billion respectively. Included under Debt Impairment is a provision for the expected consolidated collection rate of 82%.

Depreciation

The budgeted depreciation amount is R382,45 million for 2023/24 (Adjustment Budget 2022/23 R347,00 million). The provision is showing an increase of R35,45 million (10,22%) for the 2023/24 budget year. The indicative allocated amount for the two outer years of the MTREF period is R420,19 million and R461,91 million respectively. This amount is set aside to renew the city's infrastructure as it ages.

Bulk Purchases

With the implementation of the latest version of MSCOA, Bulk water purchases is no longer accounted for under Bulk purchases, but under a combination of Inventory consumed and Losses (see Inventory – Water under schedule SA3). Bulk purchases – electricity increased by 4.70% (R98,76 million) against the 2022/23 Adjustment Budget amount of R2,10 billion, to the proposed new amount of R2,20 billion for the 2023/24 budget year. The allocation for the two outer years of the MTREF period is R2,30 billion and R 2,41 billion respectively.

Bulk water purchases (Inventory consumed considered together with Other Losses) increased by 2.26% (R20,10 million) against the 2022/23 Adjustment Budget amount of R890,00 million, to the proposed amount of R910,10 million for the 2023/24 budget year. The allocation for the two outer years of the MTREF period is R997,41 million and R1,09 billion respectively.

Bulk purchases take up approximately 34.15% of the operating budget for 2023/24.

Inventory Consumed (formerly Other Materials) (Excluding Water Bulk Purchases)
Inventory consumed (Consumables, Materials and Supplies, etc.) budget decreased by 14,89% (R16,46 million) against the 2022/23 Adjustment Budget amount of R110,58 million, to the proposed amount of R94,12 million for the 2023/24 budget year. The allocation for the two outer years of the MTREF period is R96,81 million and R101,01 million respectively.

Contracted Services

Contracted Services budget increased by R63,87 million (9.72%) from the approved Adjustment Budget allocation of R656,87 million in 2022/23 to a new allocation of R720,74 million. The allocation for the two outer years of the MTREF period is R744,65 million and R741,19 million respectively.

The increase is due to the intention to address the service delivery priorities identified such as litter picking & street cleaning, maintenance of parks, cleaning of entrances, tree cutting, repairs and maintenance of roads, unblocking of sewer reticulation infrastructure, attending to water losses due to burst pipes, leakages, maintenance of service delivery vehicles and implementation of revenue enhancement strategies.

The growth in the allocation arose out of the mSCOA project implementation. This classification regime has done away with the Repairs and Maintenance as an expense category. The framework is based on the premise that some of the municipal functions are contracted out and mostly performed as Outsourced Services, handled by Consultants and Professionals and/or contracted out.

The distortion in the budgeted amount could be attributed to the incorrect classification and/or interpretation of the mSCOA project requirements to classify Contracted Services to Outsourced Services, Consultants and Professional Services and Contracted Services. This approach has resulted in the budgeting uncertainty of the traditional repairs and

maintenance cost (both in-house and contracted out). Refer to Supporting Table SA 1 for contracted details.

- **Repairs and Maintenance included in contracted services**

Included in the cost of contracted services are the cost of identified repairs and maintenance linked to each element of the expense category. The cost of repairs and maintenance is projected at R603,83 million for 2023/24 budget year and for the two outer years of the MTREF period the costs are projected at R627,18 million and R656,61 million respectively. See Supporting table SA34c for the details of repairs and maintenance.

Transfers and Subsidies

Transfers and Subsidies budget increased from the appropriated Adjustment Budget of R409,173 in 2022/23 to an amount of R1,84 million in 2023/24. The allocation for the two outer years of the MTREF period is R1,96 million and R2,08 million respectively. Refer to Supporting Tables SA 21 for details of Transfers and Grants made by the municipality.

Operational Costs (Formerly Other Expenditure)

The Operational Costs budget increased by R27,69 million (7.55%) from the appropriated Adjustment Budget of R366,92 million in 2022/23 to an amount of R394,61 million in 2023/24. The allocation for the two outer years of the MTREF period is R431,17 million and R465,22 million respectively (See Supporting Table SA1).

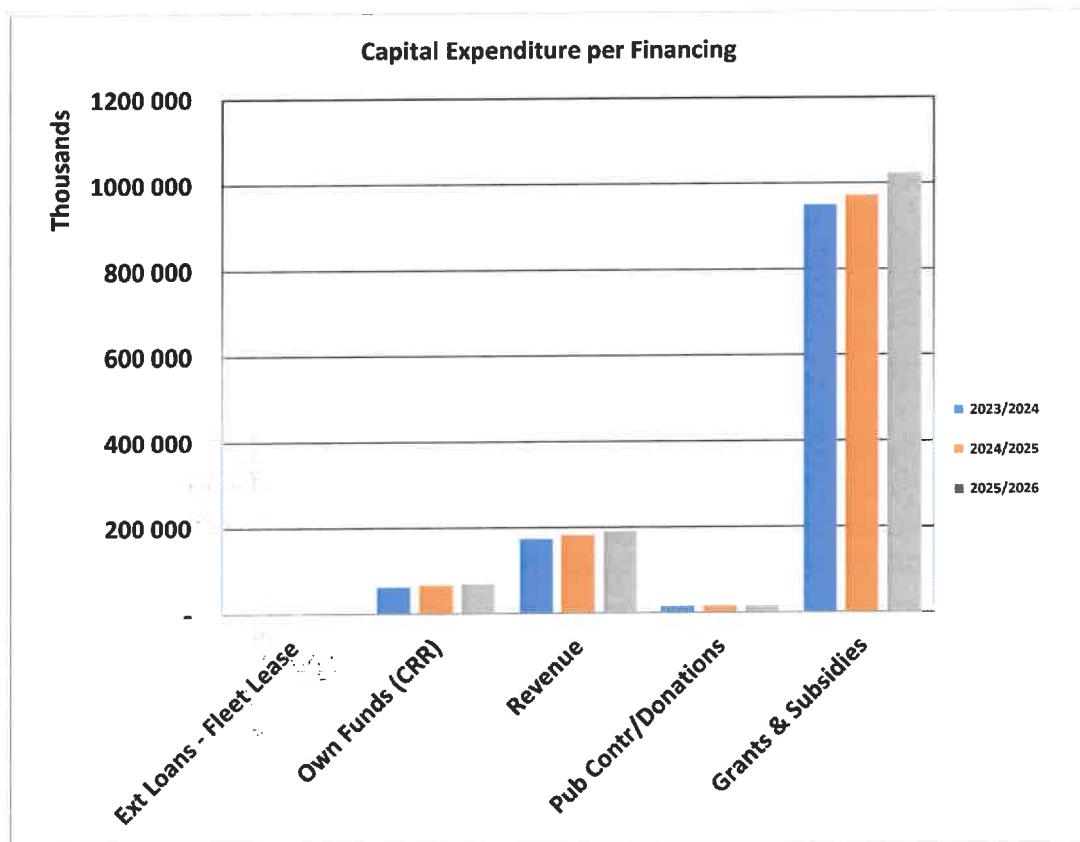
Capital budget

The capital budget for the 2023/24 financial year is set at R1,20 billion (a decrease of R108,64 million (8.30%) as compared to the 2022/23 Adjustment Budget of R1,31 billion). The capital budget for the two outer years of the MTREF period has been set at R1,23 billion and R1,30 billion respectively.

Funding by source

The budget will be funded out of Government Grants and subsidies and internally generated funds (own funding) as funding sources. Government grants contribution to the Metro's capital budget will be reduced by R155,61 million (14.07%) to R950,58 million in 2023/24, from adjustment budget amount of R1,11 billion in the 2022/23 budget year. The projection for the two outer years of the MTREF period is R971,56 million and R1,02 billion respectively.

MSCOA FINANCING - MANGAUNG AND CENTLEC		BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
	External Loans			
HT	External Loans - Fleet Lease		-	-
CF	Own Funds (CRR)	62 486 388	65 548 221	68 628 987
18	Revenue	173 630 809	181 617 826	189 972 246
95	Public Contributions/Donations	14 300 000	14 957 800	15 645 859
Grants and Subsidies				
62	Public Transport Infrastructure & Systems Grant	165 800 000	151 528 571	166 888 571
81	USDG Grant	507 434 000	530 234 303	553 995 589
80	Informal Settlement Upgrading Partnership	277 343 000	289 798 450	302 782 100
83	Programme and Project Support Grant	-	-	-
84	Informal Settlement Upgrading Partnership Grant	-	-	-
77	National Electrification Programme	-	-	-
79	Neighbourhood Development Partnership Grant	-	-	-
	TOTAL FINANCING	1 200 994 197	1 233 685 171	1 297 913 353



Grant Funding

Government grants and subsidies makes up 79.15% of total capital funding over the MTREF period. The major grants being the USDG, ISUPG and PTNG.

FINANCING		BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
	External Loans			
HT	External Loans - Fleet Lease	-	-	-
CF	Own Funds (CRR)	62 486 388	65 548 221	68 628 987
18	Revenue	173 630 809	181 617 826	189 972 246
95	Public Contributions/Donations	14 300 000	14 957 800	15 645 859
Grants and Subsidies		950 577 000	971 561 324	1 023 666 261
62	Public Transport Infrastructure & Systems Grant	165 800 000	151 528 571	166 888 571
81	USDG Grant	507 434 000	530 234 303	553 995 589
80	Informal Settlement Upgrading Partnership	277 343 000	289 798 450	302 782 100
83	Programme and Project Support Grant	-	-	-
77	National Electrification Programme	-	-	-
79	Neighbourhood Development Partnership Grant	-	-	-
		1 200 994 197	1 233 685 171	1 297 913 353

a) Utilization of the Funding

The intended utilization of the grants is as follows in terms of main sources:

Urban Settlement Development Grant Funded Projects.

The Urban Settlement Development Grant (USDG) is provided directly to accredited or high capacity Metros and municipalities by means of a DORA transfer for infrastructure development to support the upgrading of informal settlements and increase the provision of serviced land in metropolitan municipalities. The USDG strategic goal is therefore, the creation of sustainable and integrated human settlements that enable improved quality of household life.

The outcomes to be realised in order to promote integrated sustainable urban settlements and improved quality of living environments are as follows:

- supporting inclusive densification and transit-oriented urban development integrating existing and new urban developments
- provision of adequate bulk and link infrastructure for mixed income and mixed-use urban developments
- Provide opportunities for leveraging of public funding within partnerships that promote integrated mixed income and mixed-use urban development's projects and funding for broader urban development
- provision of resources for sustainable community development for social and economic infrastructure and meaningful participation

The City has been allocated R507,43 million in the 2023/24 financial year, and R530,23 million and R554,00 million in the two outer years. The following outputs should be funded by the grant to support the improvement of the overall built environment:

- increase in bulk and link infrastructure;
- construction/ provision of internal engineering services;
- increase in the number of serviced sites;
- increase in the provision of individual connections;

- increase in land provision for informal settlement upgrading, subsidised housing, or mixed-use developments in support of approved human settlements and other urban developments;
- increase in access to public and socio-economic amenities;
- Increase in the number of interim basic services; and
- increase in number of community agreements.

	DETAIL OF EXPENDITURE	BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
COMMUNITY SERVICES				
WASTE MANAGEMENT				
5302 REHABILITATION OF NORTHERN LANDFILL SITES (Plan) - Closure	8 000 000	4 162 141	1 568 118	
5302 UPGRADING AND REFURBISHMENT OF BOTSHABELO LANDFILL SITES	3 000 000	554 952	574 977	
5302 UPGRADING AND REFURBISHMENT OF NORTHERN LANDFILL SITES	950 000	-	-	
5302 UPGRADING AND REFURBISHMENT OF SOUTHERN LANDFILL SITES	3 000 000	554 952	574 977	
5302 REFUSE BINS FOR CBD'S IN METRO	800 000	227 530	222 150	
	TOTAL	15 750 000	5 499 576	2 940 221
COMMUNITY SERVICES				
5631 DEVELOPMENT OF NALISVIEW CEMETERY	2 453 936	2 774 761	2 613 530	
5651 REPLACEMENT OF FENCING - SOUTHPARK CEMETERY	2 500 000	-	-	
	TOTAL	4 953 936	2 774 761	2 613 530
PLANNING, HUMAN SETTLEMENTS AND ECONOMIC DEVELOPMENT				
PLANNING				
6212 TOWNSHIP ESTABLISHMENT FARM KLIPPONTEIN	2 540 000	-	-	
6212 TOWNSHIP ESTABLISHMENT MOROJANENG DEWETS DORP	736 181	160 241	-	
6212 TOWNSHIP ESTABLISHMENT REMAINDER OF PORTION 3 OF FARM SELOSESHA 900 THABA NCHU	-	-	522 706	
6212 TOWNSHIP ESTABLISHMENT GRASSLAND	245 394	40 060	-	
6212 TOWNSHIP ESTABLISHMENT REMAINDER OF SELOSESHA 904 THABA NCHU	-	-	522 706	
6212 LAND SURVEYING FARM KLIPPONTEIN	1 115 000	-	-	
6212 LAND SURVEYING SEPANE FARMS	-	-	1 045 412	
6212 FORMALISATION OF INFILL PLANNING ALL WARDS	4 000 000	832 428	784 059	
6212 LAND SURVEYING FOR THE REMAINDER OF FARM VEEKRAAL 605	1 600 000	-	-	
6212 LAND SURVEYING FOR THE REMAINDER OF THE FARM BOTSHABELO 826, ERF K1689 AND ERF K1690 BOTSHABELO	2 000 000	-	-	
6212 TOWNSHIP ESTABLISHMENT FOR THE REMAINDER OF FARM VEEKRAAL 605	500 000	-	-	
6212 FIRE STATION BOTSHABELO	22 961 920	-	-	
6231 CONSTRUCTION OF A NEW COMMUNITY CENTRE IN THABA NCHU	17 652 430	-	-	
	TOTAL	53 350 924	1 032 730	2 874 883
HUMAN SETTLEMENT AND HOUSING				
6571 VISTA-PARK 2 - INSTALLATION CIVIL AND ELECTRICAL INFRASTRUCTURE	15 485 095	71 276 731	126 947 729	
6571 VISTA-PARK 3 - INSTALLATION CIVIL AND ELECTRICAL INFRASTRUCTURE	43 642 000	35 755 566	40 415 105	
6571 FLEURDAL - INSTAL WATER AND SANITATION	1 905 800	-	-	
6571 BLOEMSIDE 4510 - INSTAL WATER AND SANITATION	4 430 000	-	-	
6571 DEWETS DORP - INSTAL WATER AND SANITATION	3 500 000	3 884 665	-	
6572 BLOEMSIDE 4510 - ROADS AND STORWATER	300 000	1 803 594	-	
6574 BOTSHABELO SECTION H1708 & G1011 - INSTAL WATER AND SANITATION	2 000 000	3 607 189	-	
6574 BOTSHABELO SECTION E1905 - INSTALL WATER AND SANITATION	2 000 000	499 457	-	
	TOTAL	73 262 895	116 827 203	167 362 833
TECHNICAL SERVICES				
ROADS AND STORMWATER				
7327 DEVELOP MASTER PLANS	380 811	2 098 965	522 706	
7327 REFURBISHMENT MANAGEMENT SYSTEM	2 129 616	2 098 965	522 706	
7327 KOKOZELA STREET ROCKLANDS	355 298	829 744	2 772 786	
7327 BOBO STREET	355 298	856 592	2 791 287	
7327 RAMAILANE STREET	355 298	856 592	2 791 287	
7327 THAMBO STREET	355 298	856 592	2 791 287	
7327 T1419B ROAD 6	355 298	882 594	2 809 205	
7327 MAPANGWANA STREET: FREEDOM SQ; UPGRADE	1 222 990	3 635 309	261 353	
7327 ZIM STREET PHASE 2: KAGISANONG: UPGRADE	546 450	2 563 860	1 936 226	
7327 DR BELCHER/MACGREGOR INTERCHANGE	429 145	4 206 485	522 706	
7327 REPLACEMENT OF OBSOLETE AND ILLEGAL SIGNAGE AND TRAFFIC SIGNALS'	1 287 436	2 403 619	2 316 947	
7327 RESEALING OF STREETS/ SPEED HUMPS	15 417 012	8 012 064	19 469 157	
7327 T1432 MAN 10786 BERGMAN SQUARE UPG	4 372 011	-	-	
7327 T1520: FIRST AVENUE PEDESTRIAN BRIDGE	521 196	5 127 721	10 118 333	
7327 T1522: THA RD 2029, 2044 and 2031: UPGRADE	1 770 040	3 461 712	2 613 530	
7327 T1523: SECTION G UPGRADES	2 574 724	3 046 694	522 706	
7327 T1523B: VICTORIA & KOLBE INTERSECTION	793 845	1 515 406	1 698 794	
7327 T1524: BOT RD 437: SECTION A: UPGRADE	890 366	2 020 510	1 903 106	
7327 T1525: BOT RD 601: SECTION D: UPGRADE	948 690	7 301 341	5 646 697	
7327 T1526: LEFIKENG & ROMA STR: SECTION U & J: UPGRADE	1 150 422	2 563 860	2 123 527	
7327 T1527B: BOCHABELA: STREETS: UPGRADE	4 801 157	4 081 455	653 382	
7327 T1527C: BOCHABELA: STREETS: UPGRADE	4 801 157	4 081 614	653 382	
7327 T1528: MAIN RD 11388 & 11297: JB MAFORA: UPGRADE	1 303 548	5 965 736	354 061	
7327 T1529: BOT RD 3824: BOTSHABELO WEST (MAIN ROAD)	-	4 916 154	1 526 563	
7327 T1532: VISTA PARK BULK STORMWATER	19 156 293	4 465 181	-	
7327 T1534B: VERENIGING AVENUE EXTENTN: ROADS	874 402	-	-	
7327 T1536: HEAVY REHABILITATION OF ZASTRON STREET	1 307 711	5 385 772	10 886 000	
7327 T1537: HEAVY REHABILITATION OF NELSON MANDELA STREET	1 732 545	5 466 698	13 851 709	
7327 T1538: UPGRADING INTERSECTION ST GEORGE ST & PRES BRAND	429 145	2 777 317	392 029	
7327 T1539: UPGRADING OF TRAFFIC INTERSECTIONS	1 287 436	640 965	2 017 033	
7327 BATHO ROADS: UPGRADING OF ROADS AND STORMWATER	429 145	4 858 388	261 353	
7327 SAND DU PLESSIS RD: ESTOIRE	1 403 270	2 435 606	653 382	
7327 NELSON MANDELA BRIDGE	781 794	7 210 857	10 699 881	
7327 STORMWATER REFURBISHMENT	3 723 032	2 011 028	5 415 255	
7327 BULK STORMWATER PHASE 5	525 520	2 275 426	2 515 093	
7327 BULK STORMWATER ROCKLANDS	525 520	2 275 426	2 515 093	
7327 T1433: BAINSVELI MOOIWATER BULK STORMWATER: UPGRADE	697 176	5 745 117	5 310 568	
7327 UPGRADING OF THOKOZANI AVENUE ROCKLANDS	-	-	392 029	
7327 CONNECTOR STREET OF NICOLAI AND CALLIOPE	-	-	392 029	
	TOTAL	79 990 095	118 931 363	122 623 071

SANITATION				
7502	GIS SYSTEM INFORMATION UPDATE	612 082	194 233	-
7502	VISTA PARK COLLECTOR BULK UPGRADES	-	416 214	914 735
7502	DAN PIENAAR & TEMPE BULK PIPELINE REFURBISHMENT	-	554 952	2 090 824
7502	WHITESWEG & BAYWATER BULK PIPELINE REFURBISHMENT	-	138 738	392 029
7502	BLOEMSPRUIT URGENT REFURBISHMENT	3 497 609	2 219 809	5 227 060
7502	BOTSHABELO SECTION K PUMPSATION AND RISING MAIN	5 578 687	2 325 249	-
7502	SEWER MASTER AND DEVELOPMENT PLANS	1 886 245	582 700	-
7502	WATER BORNE SANITATION MANGAUNG WARD 8	874 402	2 074 134	3 397 589
7502	WATER BORNE SANITATION MANGAUNG WARD 17	874 402	2 074 134	3 397 589
7502	BOTSHABELO MAIN OUTFALL SEWER	13 116 034	15 964 916	-
7502	REFURBISHMENT OF SLUDGE DIGESTERS IN BLOEMSPRUIT WWTW	6 995 218	3 329 713	-
7502	REFURBISHMENT OF SEWER SYSTEMS	8 744 023	4 162 141	-
7502	NORTH EASTERN WWTW MECHANICAL AND ELECTRICAL WORKS (SLUDGE STREAM)	437 201	20 810 705	19 601 475
7502	MMM WASTE WATER TREATMENT WORKS REFURBISHMENT	-	2 774 761	1 306 765
7502	REFURBISHMENT OF WWTW'S	5 246 414	3 607 189	-
7502	EXTENSION BOTSHABELO WWTW CIVIL	1 748 805	4 162 141	19 601 475
7502	EXTENSION THABA NCHU WWTW (SELOSESHA) CIVIL	21 860 057	17 502 873	-
7502	EXTENSION BOTSHABELO WWTW MECH AND ELECTRICAL	437 201	11 099 043	9 147 355
7502	EXTENSION THABA NCHU WWTW (SELOSESHA) MECH AND ELECTRICAL	2 623 207	5 549 521	4 370 044
7502	REFURBISHMENT OF SEWER SYSTEMS IN SOUTPAN	287 605	160 241	-
7502	REFURBISHMENT OF SEWER SYSTEMS	-	4 006 032	-
7502	STERKWATER WWTW PHASE 3 CIVIL (SLUGE STREAM)	-	-	10 878 274
7502	STERKWATER WWTW PHASE 3 MECH AND ELECTRICAL (LIQUID STREAM)	2 623 207	29 623 560	27 379 542
7502	STERKWATER WWTW PHASE 3 MECH AND ELECTRICAL (SLUDGE STREAM)	-	-	7 681 828
7502	RAYTON MAIN SEWER	-	-	-
7502	SOUTPAN BULK OUTFALL SEWER	-	416 214	261 353
7502	REFURBISHMENT/CONDITION MANAGEMENT PLAN	437 201	832 428	-
TOTAL		77 829 601	134 581 642	115 647 938
WATER				
7612	GIS SYSTEM INFORMATION UPDATE	412 104	194 233	-
7612	MASELSPoORT WTW UPGRADING (MASELSPoORT FILTERS)	30 907 820	28 580 035	3 136 236
7612	NAVAL HILL NEW BULK DISTRIBUTION PIPELINE AND ASSOCIATED WORKS FOR REZONING	1 648 417	1 109 904	522 706
7612	NEW RESERVOIR IN THABA NCHU (20ML)	1 648 417	2 774 761	6 403 180
7612	PELLISSIER RESERVOIR	1 236 313	3 052 237	-
7612	W1501: GARIEP WATER AUGMENTATION PROJECT	6 593 668	5 549 521	11 760 885
7612	DAM REFURBISHMENT (Civil,Mech and Electrical)	-	-	1 306 765
7612	DEWETSdorp - BOREHOLE REFURBISHMENT	412 104	416 214	130 676
7612	DEWETSdorp - STEEL TANK PUMPSTATION REFURBISHMENT	412 104	138 738	26 135
7612	BLOEMFONTEIN NORTHERN BULK DISTRIBUTION PIPELINE	247 263	693 690	7 840 590
7612	NEW 45 ML LONGRIDGE RESERVOIR	412 104	971 166	13 459 679
7612	NEW GROENVLEI 20ML RESERVOIR AND BULK SUPPLY LINE	412 104	1 387 380	5 227 060
7612	REFURBISH AND UPGRADE SLUICE GATE SYSTEM AT MASELSPoORT	535 736	180 359	483 503
7612	BULK CHECK METERS: INSTALLATION AND REFURBISHMENT	4 121 043	2 031 680	2 001 653
7612	REFURBISHMENT OF WATER SUPPLY SYSTEMS	6 593 668	13 873 804	15 681 180
7612	MASELSPoORT WATER RE-USE (GRAVITY LINE TO MOCKEDSAM)	412 104	438 412	-
7612	MASELSPoORT WATER RE-USE (GRAVITY TO NEWWTW)	412 104	4 436 010	3 973 611
7612	MAKURUNG INTERNAL WATER RETICULATION	8 242 085	2 774 761	392 029
7612	MASELSPoORT WATER RE-USE (PUMP STATION AND RISING MAIN)	4 872 721	1 640 439	9 788 715
7612	HAMILTON PARK PUMP STATION REFURBISHMENT	-	693 690	-
7612	WATER MASTER AND DEVELOPMENT PLAN	1 730 838	582 700	-
7612	MASELSPoORT WTW UPGRADE	6 181 564	11 045 767	-
7612	MASELSPoORT WTW UPGRADE (Phase 1)	-	-	8 869 014
7612	REFURBISHMENT/CONDITION MANAGEMENT PLAN	412 104	943 419	-
7612	DAM SAFETY REORTS (MOCKES DAM, VANSTADENSRS DAM, MASELSPoORT DAM)	782 998	263 602	-
7612	VANSTADENSRS - DAM ABSTRACTION AND BOREHOLE REFURBISHMENT	824 209	554 952	-
7612	WEPENER - BOREHOLE REFURBISHMENT	824 209	554 952	-
7612	NEW GRASLAND RESERVOIR FEASIBILITY STUDY	412 104	138 738	-
7614	REFURBISHMENT/REPLACEMENT GF VALVES AND AUDIT, REPAIR AND ASSOCIATED PERTINENT WORK	6 181 564	2 902 400	2 859 505
7614	CONSTRUCTION OF A NEW STORE ROOM	2 060 521	1 160 960	1 143 802
7614	REPLACE WATER METERS AND METERING OF UNMETERED SITES	12 363 128	5 804 799	5 719 010
7614	AUTOMATED METER READING AND PREPAID PROGRAMME	9 890 502	4 353 600	4 289 257
7614	DEVELOPMENT AND IMPLEMENTATION OF SAM MAST MODULE.	2 472 626	870 720	857 851
7614	HAMILTON PARK PUMP STATION REFURBISHMENT	824 209	693 690	-
7614	PRESSURE AND NETWORK ZONE MANAGEMENT (INCLUDING AUDITING OF VALVES AND PRV COMMISSIONING)	10 714 711	5 224 319	5 147 109
7614	INTEGRATION AND OPTIMISATION – TELEMETRY AND SCADA SYSTEM (WATER)	37 089 384	18 330 375	1 455 385
TOTAL		162 296 550	124 362 029	112 475 538
FLEET - MECHANICAL WORKSHOP				
7401	VEHICLE LEASING / PROCUREMENT	15 000 000	-	-
TOTAL		15 000 000	-	-
CENTLEC				
1442	ELECTRIFICATION (USDG GRANT)	25 000 000	26 225 000	27 457 575
TOTAL		25 000 000	26 225 000	27 457 575
TOTAL ALLOCATION FROM DEPARTMENTS				
		507 434 000	530 234 303	553 995 589

Informal Settlement Upgrading Partnership Grant (ISUPG)

Informal settlements upgrading is an inclusive process through which informal residential areas are incrementally improved, formalised and incorporated into the city or neighbourhood by extending land tenure security, infrastructure and services to residents of informal settlements. This grant requires cities to work in partnership with communities to develop and complete their informal settlements upgrading strategies.

An allocation of R277,34 million in the 2023/24 financial year has been made available, intended to serve as a planning and preparation platform towards the Informal Settlement Upgrading Partnership grant. Amounts of R289,80 million and R302,78 million have been allocated in the respective outer years. Previously this grant was included in the USDG and ringfenced for informal settlement.

	DETAIL OF EXPENDITURE	BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
1442	ELECTRIFICATION (ISUPG GRANT)	28 000 000	25 000 000	22 000 000
6571	MATHARANTLHENG WATER AND SEWER - INSTAL WATER AND SEWER (3108 U)	5 000 000	10 450 000	40 000 000
6571	SEROALO EXT 26 - INSTALLATION OF WATER AND SANITATION (111U)	2 300 000	4 400 000	1 000 000
6571	UPGRADING PLANS	6 826 000	3 880 000	3 500 000
6571	KLIPFONTEIN WATER CONNECTIONS		505 000	12 500 000
6571	THABA-NCHU EXT 40 INSTALLATION OF WATER			11 000 000
6571	SONDERWATER PH2 (80) & CHRIS HANI 28747 (50 U) - INST W&S RET	3 500 000	300 000	-
6571	CHRIS HANI 28747 - INSTAL WATER AND SEWER	3 500 000	100 000	-
6571	MKHONTO ERF 32109 (111)	9 500 000		-
6571	SALIVA 35180 & 8323 (124) - INSTAL RETIC	9 000 000	500 000	-
6571	MADITLHABELA - INSTAL WATER AND SEWER (938 U)	3 000 000	6 500 000	13 000 000
6571	UPGRADING OF BULK SEWER LINE FOR SONDERWATER AND CHRIS HANI INFORMAL SETTLEMENTS	8 000 000	2 000 000	1 500 000
6571	UPGRADING OF BULK SEWER LINE FOR PHASE 7	6 000 000	10 000 000	5 000 000
6571	RATAU HLAMBAZA WATER AND SEWER - ALT SYSTEM (114 U)	2 300 000	3 000 000	
6571	ALTERNATIVE SEWER SOLUTIONS TO INFORMAL SETTLEMENTS	10 900 000	14 000 000	12 000 000
6571	SECTION T INSTAL OF SEWER	4 000 000	600 000	
6571	SECTION C WATER AND SEWER	2 000 000	1 000 000	
6571	SECTION N INSTAL WATER AND SEWER	1 000 000	18 000 000	34 500 000
6571	WEPENER EXT 7 KANAMA WATER AND SEWER	2 000 000	15 000 000	18 000 000
6571	TURFLAAGTE ZCC	2 500 000	5 000 000	
6571	ROCKLANDS BOBO SQUARE	1 500 000		
6571	BULK SEWER WEPENER	3 000 000	8 000 000	3 000 000
6571	INSTALLATION OF WATER AND SEWER WINKIE DIREKO	3 500 000	2 213 450	
6571	PIETERSWARTZ INSTALLATION OF WATER AND SEWER			2 452 100
6571	SELOSESHA EXT 14		500 000	10 500 000
6571	SELOSESHA EXT 15			11 000 000
6572	SECTION R ACCESS ROAD AND BRIDGE	4 517 000	8 660 000	11 000 000
6572	BLOEMSIDE 9 - INSTAL W&S RETIC	5 000 000	31 500 000	35 000 000
6572	BLOEMSIDE 7 - INST W & S RETIC (500 U)	10 500 000	6 500 000	13 330 000
6572	SOUTPAN - INSTALL RETIC (22 U)	8 000 000	16 000 000	-
6572	CALEB MOTSHABI/KGOTSONG MAIN ROADS AND STORMWATER	7 000 000	2 000 000	-
6572	THABA-NCHU EXT 27 AND RATAU EXT. 40 INSTAL OF WATER AND SEWER RETIC (320 U)	32 000 000	10 000 000	-
6572	GRASSLAND 4 MAIN ROADS AND STORMWATER	21 000 000	1 800 000	-
6572	BOTSHABELO WEST MAIN ROADS AND STORMWATER	10 000 000	1 600 000	-
6573	TAMBO SQUARE / KGATELOEPELE2 AND NAMIBIA ZCC - INSTAL WATER AND SEWER	2 000 000	3 660 000	-
6573	ACQUISITION OF LAND FOR INFORMAL SETTLEMENTS RELOCATIONS	14 000 000	22 500 000	30 000 000
6574	BOTSH SEC R - INSTALL WATER (1799 U)	40 000 000	3 330 000	-
6574	BOTSHB SEC D - INSTALL SEWER RETIC (100U)	3 000 000	24 500 000	8 000 000
6574	BOTSHB SEC M - INSTALL SEWER RETIC (100U)	3 000 000	26 800 000	4 500 000
	TOTAL	277 343 000	289 798 450	302 782 100

Public Transport Network Grant (IPTN)

The purpose of the Public Transport Network Grant is to provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that form part of a municipal integrated public transport network and to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.

The City has been allocated R165,80 million in the 2023/24 financial year, and R151,53 million and R166,89 million in the two outer years.

	DETAIL OF EXPENDITURE	Budget 2023/2024	Budget 2024/2025	Budget 2025/2026
2205	IPTN PHASE 2 - TRUNK ROUTE	-	3 500 000	
2205	IPTN BUS DEPOT - BUILDING WORKS	20 000 000	35 000 000	
2205	OPEN BUS STATIONS (BUS STOP SHELTER)	5 200 000	-	-
2205	BUS STOPS (WITH POLES)	5 000 000		
2205	INTELLIGENT TRANSPORT SYSTEM	8 000 000		2 600 000
2205	IPTN PHASE 1 B - TRUNK ROUTE	14 500 000	15 000 000	
2205	IPTN TRANSFER FACILITIES	6 000 000		
2205	IPTN BUS DEPOT - CIVIL	10 000 000	25 000 000	
2205	INDUSTRY TRANSFORMATION	97 100 000	46 600 000	109 000 000
2205	IPTN BUS FLEET	-	26 428 571	55 288 571
	TOTAL	165 800 000	151 528 571	166 888 571

Own Funded Projects:

Included in the capital budget are projects to the extent of R 303,42 million for the 2023/24 year funded through own funds. The allocation of the two MTREF period outer years is R 313,35 million and R 323,70 million respectively. The detailed capital budgets per vote are as follows:

	DETAIL OF EXPENDITURE	BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
CORPORATE SERVICES				
3703	STANDBY GENERATORS FOR MUNICIPAL BUILDING	3 500 000	600 435	-
3703	INSTALLATION OF SOLAR PANEL (PV) - MUNICIPAL BUILDINGS	1 500 000	1 200 871	1 496 550
3703	ACCESS CONTROL EQUIPMENT AT BRAMFISCHER AND 6 OTHER BUILDINGS	2 000 000	600 435	1 496 550
3703	FIRE DETECTION SYSTEM FOR MMM BUILDINGS	500 000	-	-
3703	REFURBISHMENT OF REFRIGERATIONS AT FRESH PRODUCE MARKET	2 000 000	1 200 871	997 700
3703	FENCING OF BRAM FISCHER, CITY HALL PRECINTS AND OTHER BUILDINGS	1 000 000	1 200 871	2 494 250
3703	REFURBISHMENT OF GABRIEL DICHAPE BUILDING	500 000	900 653	498 850
3703	REFURBISHMENT OF HVAC SYSTEM : BRAM FISCHER:	1 500 000	1 801 306	2 494 250
3811	RECORDING EQUIPMENT	500 000	284 091	-
3901	ICT SECURITY	1 311 992	2 082 103	1 811 142
3901	HARDWARE EQUIPMENT	546 283	594 887	517 469
3901	DATA PROJECTORS	-	600 435	522 296
3901	DATA CENTRE INFRASTRUCTURE	1 865 708	1 487 217	1 293 673
3901	DESKTOPS AND LAPTOPS	1 155 996	1 041 052	905 571
3901	TELECOM INFRASTRUCTURE EQUIPMENT	1 019 425	892 330	776 204
3901	ICT NETWORK EQUIPMENT	1 865 708	1 487 217	1 293 673
3901	RADIO LINKS	709 713	446 165	388 102
	TOTAL	21 474 826	16 420 940	16 986 280
FINANCE				
4502	PROCUREMENT OF OFFICE FURNITURE	500		
	TOTAL	500		
PUBLIC SAFETY AND SECURITY				
EMERGENCY SERVICES				
8562	PROCUREMENT OF 4 PORTABLE FIRE FIGHTING PUMPS	50 000	-	24 942
8562	PROCUREMENT OF 4 FLOATING FIRE FIGHTING PUMPS	35 000	-	39 908
8562	PROCUREMENT OF 2 HYDRAULIC RESCUE SETS (JAWS OF LIFE)	-	420 305	349 195
8562	PROCUREMENT OF 4 FIRE FIGHTING SKID UNITS	-	96 070	-
8562	FIREFIGHTING NOZZLE AND MONITOR REPLACEMENT PROGRAMME	-	-	174 597
8562	FIREFIGHTING HOSE REPLACEMENT PROGRAMME	300 000	-	84 318
8562	PROCUREMENT OF 6 HEAVY DUTY PETROL POWERED LAWN MOWERS	60 000	48 035	-
8562	PROCUREMENT OF 6 PETROL POWERED BRUSHCUTTERS	30 000	21 015	-
8562	PROCUREMENT OF 4 INDUSTRIAL WASHING MACHINES	60 000	36 026	-
8562	PROCUREMENT OF 6 FULLY ENCAPSULATING LEVEL-A HAZMAT SUITS	-	117 085	-
8562	PROCUREMENT OF PRESSURE AND FLOW METER	-	54 039	-
8562	PROCUREMENT OF EMERGENCY SEARCH AND RESCUE DRONE	-	60 044	-
8562	PROCUREMENT OF 20 SELF CONTAINED POSITIVE PRESSURE BREATHING APPARATUS SETS	-	75 054	149 655
8562	PROCUREMENT OF 2 TRUCK CABIN EXTRICATION RESCUE SETS	-	-	-
8562	PROCUREMENT OF 4 FRIDGES	20 000	18 013	-
	TOTAL	555 000	945 686	822 616
COMMUNITY SERVICES				
PARKS AND CEMETRIES				
5664	RIDE ON LAWN MOWERS	-	480 348	354 040
5664	HEAVY DUTY CHAINSAWS	-	90 065	94 411
5664	MECHANICAL POLE PRUNERS	-	90 065	82 609
5664	BRUSHCUTTERS	-	150 109	118 013
5664	TRACTOR DRAWN LAWNMOWERS - FIELDMASTER	-	300 218	-
5664	WALK BEHIND LAWNMOWERS (KUDU)	-	180 131	118 013
5664	GARDEN DEVELOPMENT - BRAM FISCHER BUILDING , CITY HALL ,GABRIEL DICHAPE	850 000	420 305	-
5664	CITY ENTRANCE BEAUTIFICATION - WALTER SISULU DRIVE	-	420 305	224 482
5664	CITY ENTRANCE BEAUTIFICATION - NELSON MANDELA DRIVE	1 200 000	600 435	324 252
5664	NEW ROOF SHEATING - ORCHIDHOUSE	-	510 370	-
5664	CITY ENTRANCE BEAUTIFICATION - RAYMOND MHLABA ROAD	-	420 305	200 623
5664	CITY ENTRANCE BEAUTIFICATION - MASELSPoORT DRIVE	1 200 000	510 370	324 252
5664	DEVELOPMENT OF PARK - HEUWELSIG NORTH	-	142 046	-
5664	DEVELOPMENT OF PARK IN GROBBELAAR CRESCENT	-	113 636	-
5665	RECREATIONAL PARK FOR BRANDWAG FLATS KIDS	-	900 653	106 212
5665	UPGRADING OF THE ENTRANCE TO PELLISSIER FROM CASINO	-	127 841	-
5665	REGIONAL PARK DEVELOPMENT IN GRASSLAND (PHASE I DESIGNS)	-	6 604 790	-
5665	REHABILITATION OF PARKS AND OPEN SPACES IN FAUNA AND LOURIERPARK	-	-	748 275
5665	UPGRADING OF PARKS	-	-	748 275
5666	REGIONAL PARK DEVELOPMENT - BLOEMFONTEIN (MANGAUNG TURFLAAGTE)(PHASE I DESIGNS)	-	7 205 226	-
5666	MANGAUNG PARK TO BE UPGRADED TO A REGIONAL PARK	-	-	748 275
5666	CONVERSION OF THE OPEN SPACE IN HOSTEL 1 INTO A PARK	-	-	399 080
5667	DEVELOPMENT OF OPEN SPACE	-	-	1 496 550
5667	DEVELOPMENT OF A PARK	-	-	748 275
5667	CONSTRUCTION OF A PARK NEXT TO CHURCH IN TURFLAAGTE	-	-	748 275
5667	REHABILITATION OF A PARK	-	-	748 275
5667	DEVELOPMENT OF PARKS IN KHAYELITSHA AND MANDELA VIEW	-	-	748 275
5667	RECREATION OF PARKS - VISTA PARK	2 500 000	-	-
5667	REHABILITATION OF PARKS - SEJAKE AND ROCKLANDS	-	284 091	498 850
5667	UPGRADING OF PARKS IN ASHBURY & BLOEMS普RUIT	1 500 000	284 091	-
5667	REHABILITATION OF WETLANDS AND OPENSPACES - KHAYELITSHA	-	142 046	-
5667	DEVELOPMENT OF PARK - PHASE 2. B SECTION BOTSHABELO	-	2 401 742	1 888 214
5667	DEVELOPMENT OF A PARK	-	-	2 244 825
5667	UPGRADING OF THE PARK NEXT TO THE BOTSHABELO MALL	-	-	748 275
5667	DEVELOPMENT OF A PARK IN SITE 2	-	-	748 275
5667	DEVELOPMENT OF A PARK IN SECTIONS R.U.V.W	-	-	748 275
5667	PARK RENOVATION NEAR NATURAL DAM - BOTSHABELO WEST	-	369 563	118 013
5668	UPGRADING OF PARK NEXT TO THE BOTSHABELO MALL	2 500 000	-	-
	TOTAL	9 750 000	22 748 751	16 075 191

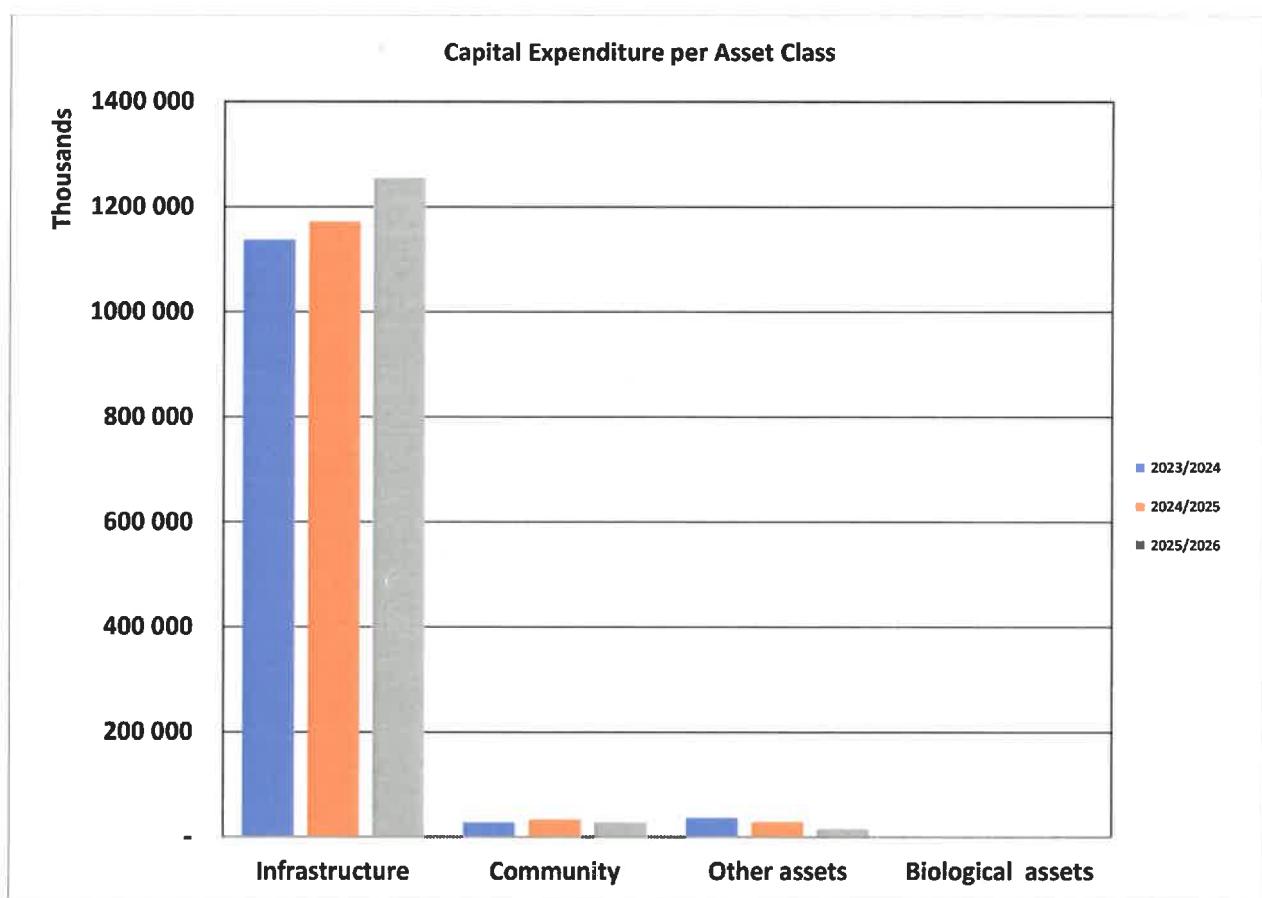
PLANNING, HUMAN SETTLEMENTS AND ECONOMIC DEVELOPMENT					
PLANNING					
6212	STORAGE SYSTEM FOR BUILDING PLANS BRAM FISCHER BUILDING	1 200 000	-	-	
	TOTAL	1 200 000	-	-	
FRESH PRODUCE MARKET					
6901	UPGRADE OF SERVERS AND RFID BUYERS CARD SYSTEMS	1 000 000	-	-	
6902	FENCING OF FRESH PRODUCE MARKET PHASE II	-	900 653	-	
6902	INSULATION OF THE MARKET ROOF	-	600 435	-	
6902	BUILDING OF REFRIGERATOR ROOMS	1 696 908	1 200 871	748 275	
	TOTAL	2 696 908	2 701 960	748 275	
ECONOMIC DEVELOPMENT					
6741	NAVAL HILL ENTRANCE GATE DESIGN AND UPGRADE	4 000 000	-	-	
6761	FENCING OF FARMS AND COMMONAGES	2 000 000	4 803 484	-	
6761	GROUNDWATER AUGMENTATION(BOREHOLES AND WINDMILLS)	-	1 801 306	-	
6781	HAWKING STALLS BOTSHABELO CBD	5 000 000	-	-	
	TOTAL	11 000 000	6 604 790	-	
FLEET - MECHANICAL WORKSHOP					
7401	OIL STORE AUTOMATION	850 000	-	-	
7401	RECONS THE SIDE WALL @ THAB NCHU W/SHOP	2 500 000	-	-	
7812	NEW REGIONAL WASTE MANAGEMENT FACILITY	10 000 000	10 807 839	29 930 998	
	TOTAL	13 350 000	10 807 839	29 930 998	
METRO POLICE					
8511	CONTRAVICTION MANAGEMENT SYSTEM	629 752	855 122	498 850	
8511	PARKING METERS	-	600 435	-	
8511	BLUE LIGHTS & SIRENS	-	240 174	-	
8511	SPEED LAW ENFORCEMENT CAMERAS- HANDHELD CAMERAS	473 142	-	249 425	
8511	SPEED LAW ENFORCEMENT FIXED CAMERAS	-	600 435	-	
8511	BREATHERLAZERS	-	-	249 425	
8541	UPGRADING OF BIOMETRICS SYSTEM AT BRAM FISCHER BUILDING	-	900 653	-	
8541	9MM HANDGUNS	788 491	1 070 673	748 275	
8541	12 GAGE SHOTGUNS	94 628	150 109	249 425	
8541	HANDGUN AMMUNITION	-	150 109	174 597	
8541	SHOTGUN AMMUNITION	-	150 109	149 655	
8541	BULLET PROOF VESTS	473 142	-	-	
8541	CCTV CAMERAS	-	600 435	498 850	
8541	METAL WALKTHROUGH DETECTOR AND X RAY SCANNER	-	-	498 850	
8541	DEVELOPMENT OF INDOOR SHOOTING RANGE	-	-	748 275	
	TOTAL	2 459 154	5 318 255	4 065 627	
TOTAL OWN FUNDS					
		62 486 388	65 548 221	68 628 987	

	DETAIL OF EXPENDITURE	BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
CENTLEC				
1305	TRAINING & DEVELOPMENT	1 000 000	1 046 000	1 094 116
1406	DIGITAL RADIO SYSTEM	1 500 000	1 569 000	1 641 174
1406	IMPLEM BUSINESS CONT DISASTER RECOV INF	3 000 000	3 138 000	3 282 348
1406	UPGRADE & REFURB COMPUTER NETWORK	2 000 000	2 092 000	2 188 232
1406	METER PROJECT	16 000 000	16 736 000	17 505 856
1406	CAPITAL CONDITIONAL GRANTS & SUBSIDIES (ISUPG)	28 000 000	25 000 000	22 000 000
1407	ELECTRIFICATION (USDG GRANT)	25 000 000	26 225 000	27 457 575
1442	BOTSHABELO: ESTABLISHMENT OF 132KV (INDU)	5 000 000	5 230 000	5 470 580
1442	ELECTRIFICATION INTERNAL PROJECTS	7 100 000	7 426 600	7 768 224
1442	EXTENSION AND UPGRADING OF THE 11KV NETW	5 000 000	5 230 000	5 470 580
1442	BOTSH-E: EST NEW 33/11KV 10MVA FIRM CAP	6 500 000	6 799 000	7 111 754
1442	BOTSH: UPG SUB T (2ND TRANS SCADA EQUI	6 500 000	6 799 000	7 111 754
1442	BOTSH: UPG SUB W (C/WORK B/W 2ND TRA S/D	6 500 000	6 799 000	7 111 754
1442	BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC	6 500 000	6 799 000	7 111 754
1442	BLOEM: N-STAD-UPG 132/11KV 20MVA FIRM DC	8 000 000	8 368 000	8 752 928
1442	INFRA CATALYST PROJECTS	8 000 000	8 368 000	8 752 928
1442	PUBLIC ELECTRICITY CONNECTIONS	14 300 000	14 957 800	15 645 859
1442	UPGRADING AND EXTENTION OF LV NETWORK	3 000 000	3 138 000	3 282 348
1442	SERVITUDES LAND (INCL INVEST REMUNE REG	600 000	627 600	656 470
1442	INSTALLATION OF PUBLIC LIGHTING	11 000 000	11 506 000	12 035 276
1442	INSTALL PREPAID METERS (INDIGENT)	500 000	523 000	547 058
1442	REMEDIAL WORK 132KV SOUTHERN LINES	10 000 000	10 460 000	10 941 160
1443	SHIFTING OF CONNECTION AND REPLACEMENT S	1 005 275	1 051 518	1 099 887
1443	REFURBISHMENT OF HIGH MAST LIGHTS	7 029 525	7 352 883	7 691 116
1443	REP LOW VOLT DECREPIT 2/4/8 WAY BOXES	800 000	836 800	875 293
1443	REP BRITTLE OVERHEAD CONNECTIONS	1 000 000	1 046 000	1 094 116
1443	S/LIGHTS REPLACE POLE TRNS POLES SECTION	2 176 900	2 277 037	2 381 781
1444	PROTECTION TEST UNIT	2 000 000	2 092 000	2 188 232
1445	REPLACEMENT OF 110V BATTERIES	2 750 000	2 876 500	3 008 819
1445	REPLACEMENT OF 11KV SWITCHGEARS	2 250 000	2 353 500	2 461 761
1445	REPLACEMENT OF 32V BATTERIES	2 500 000	2 615 000	2 735 290
1445	REFUR PROTEC & SCADA SYSTEMS DIST CENTR	1 000 000	1 046 000	1 094 116
1445	TRANSFORMER REPLACE & OTHER RELATED EQUI	9 000 000	9 414 000	9 847 044
1445	INSTALLATION OF HIGH VOLTAGE TEST EQUIPM	2 500 000	2 615 000	2 735 290
1445	REPLACEMENT OF OIL PLANT	500 000	523 000	547 058
1445	REPAIR MMM DIST DIST CENTRE	2 837 950	2 968 496	3 105 047
1445	REPAIR VISTA DIST DIST CENTRE	10 412 309	10 891 275	11 392 274
1445	VEHICLES	10 000 000	10 460 000	10 941 160
1503	SECURITY EQUIPMENT (CCTV)	1 500 000	1 569 000	1 641 174
1503	FURNITURE AND OFFICE EQUIPMENT	1 250 000	1 307 500	1 367 645
1505	OFFICE BUILDING	5 418 850	5 668 117	5 928 850
	TOTAL	240 930 809	247 800 626	255 075 680

Capital Budget per Asset Class

The table below provides the user of the budget document with an indication of the resource allocation. Assessing the infrastructure backlog remains the metro's top priority as regards the capital budget. That is, R 1,20 billion, will be spent on addressing infrastructure services backlogs, formalisation of informal settlements and Public Transport.

MANGAUNG AND CENTLEC		CAPITAL ESTIMATES		
STANDARD CLASSIFICATION PER ASSET CLASS	Code	BUDGET 2023/2024	BUDGET 2024/2025	BUDGET 2025/2026
INFRASTRUCTURE				
Roads, Pavements, Bridges & Storm Water	0300	79 990 095	118 931 363	122 623 071
Water Reservoirs & Reticulation	0400	162 296 550	124 362 029	112 475 538
Car Parks, Bus Terminals and Taxi Ranks	0500	165 800 000	151 528 571	166 888 571
Electricity Reticulation	0600	240 930 809	247 800 626	255 075 680
Sewerage Purification & Reticulation	0700	400 435 496	516 207 295	563 792 871
Housing	0800	54 550 924	1 032 730	2 874 883
Street Lighting	0900	-	-	-
Refuse sites	1000	33 100 000	11 590 321	30 728 125
Gas	1100	-	-	-
Other	1200	-	-	-
COMMUNITY				
Establishment of Parks & Gardens	1500	14 703 936	25 523 512	18 688 720
Sportsfields	1600	9 500 000	7 189 099	9 478 149
Community Halls	1700	-	-	-
Libraries	1800	-	-	-
Recreational Facilities	1900	3 500 000	600 435	-
Clinics	2000	-	-	-
Museums and Art Galaries	2100	-	-	-
Other	2200	-	-	-
HERITAGE ASSETS				
Heritage Assets	2311	-	-	-
INVESTMENT PROPERTIES				
Investment Properties	2321	-	-	-
OTHER ASSETS				
Other motor vehicles	2500	-	-	-
Plant & equipment	2600	3 014 154	6 263 941	4 888 243
Computers	2650	546 283	594 887	517 469
Office equipment	2700	7 929 042	8 036 519	6 990 661
Abattoirs	2800	-	-	-
Markets	2900	2 696 908	2 701 960	748 275
Airports	3000	-	-	-
Security Measures	3100	-	-	-
Civic Land and Buildings	3110	11 000 000	6 604 790	-
Other Land and Buildings	3120	-	-	-
Other	3200	11 000 000	4 717 093	2 143 095
SPECIALIZED VEHICLES				
Refuse	3500	-	-	-
Fire	3600	-	-	-
Conservancy	3700	-	-	-
Ambulances	3800	-	-	-
Buses	3900	-	-	-
AGRICULTURAL ASSETS				
Agricultural Assets	4011	-	-	-
BIOLOGICAL ASSETS				
Biological Assets	4021	-	-	-
INTANGIBLES				
Intangibles	4031	-	-	-
		1 200 994 197	1 233 685 171	1 297 913 353



C. SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2023/24 budget year can be summarised as follows:

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all the major financial perspectives (operating capital, expenditure, financial position, cash flow and MFMA funding compliance).
2. The table above provides an overview of the amount to be proposed to Council for operating performance resources required for capital expenditure, financial positions, cash and funding compliance as well as the municipality's commitment to eliminating basic service delivery backlogs.

MAN Mangaung - Table A1 Consolidated Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates	1 334 854	1 190 391	1 387 795	1 458 073	1 458 073	1 005 117	1 541 522	1 679 392	1 805 849	
Service charges	4 044 678	4 108 928	4 486 855	5 315 372	5 139 606	5 139 606	3 216 862	5 597 501	5 908 027	6 226 098
Investment revenue	15 142	18 891	18 214	25 072	25 072	25 072	33 589	26 163	27 431	28 716
Transfer and subsidies - Operational	740 646	916 021	877 604	1 041 216	1 053 611	1 053 611	1 107 349	1 217 117	1 316 885	1 413 339
Other own revenue	712 721	682 570	934 530	851 515	851 515	851 515	780 926	913 751	989 919	1 112 369
Total Revenue (excluding capital transfers and contributions)	6 848 042	6 916 801	7 704 998	8 691 248	8 527 876	8 527 876	6 143 842	9 296 053	9 921 654	10 586 371
Employee costs	2 056 606	2 263 827	2 244 582	2 393 515	2 243 143	2 243 143	1 536 173	2 492 235	2 602 772	2 724 300
Remuneration of councillors	67 202	65 531	67 895	70 668	75 231	75 231	47 835	76 003	79 652	83 395
Depreciation and amortisation	948 115	915 748	906 729	347 000	347 000	347 000	535 244	382 449	420 194	461 913
Finance charges	131 721	104 164	115 415	64 665	64 665	64 665	83 757	45 301	27 268	12 928
Inventory consumed and bulk purchases	1 837 881	2 017 304	2 792 096	2 770 646	2 745 760	2 745 760	2 048 593	2 821 912	2 997 585	3 176 265
Transfers and subsidies	5 548	9 431	7 244	409	409	409	—	—	1 845	1 964
Other expenditure	2 053 571	1 868 357	3 428 574	2 390 299	2 504 744	2 504 744	1 405 041	2 875 943	3 036 510	3 183 868
Total Expenditure	7 105 644	7 244 362	9 562 536	8 037 202	7 980 952	7 980 952	5 656 644	8 695 688	9 165 944	9 644 753
Surplus/(Deficit)	(257 602)	(327 581)	(1 857 538)	654 046	546 924	546 924	487 199	600 365	755 710	941 618
Transfers and subsidies - capital (monetary allocations)	542 939	841 148	915 188	977 571	1 106 185	1 106 185	257 100	964 877	986 444	1 039 207
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 299	1 565 242	1 742 154	1 980 825
Share of Surplus/Deficit attributable to Associates	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 299	1 565 242	1 742 154	1 980 825
Capital expenditure & funds sources										
Capital expenditure	419 996	826 814	853 607	1 280 835	1 309 633	1 309 633	374 511	1 200 994	1 233 685	1 297 913
Transfers recognised - capital	286 015	610 988	667 471	977 571	1 106 185	1 106 185	288 494	964 877	986 519	1 039 312
Borrowing	48 745	74 964	37 225	—	—	—	10 494	—	—	—
Internally generated funds	85 236	140 862	148 911	303 265	203 448	203 448	75 522	236 117	247 166	258 601
Total sources of capital funds	419 996	826 814	853 607	1 280 835	1 309 633	1 309 633	374 511	1 200 994	1 233 685	1 297 913
Financial position										
Total current assets	7 639 154	7 025 853	15 700 703	4 098 150	4 098 150	4 098 150	9 676 360	4 153 416	5 112 927	6 360 048
Total non current assets	22 888 576	22 689 359	22 398 724	23 399 623	23 457 219	23 457 219	22 341 287	23 361 752	24 408 292	25 513 336
Total current liabilities	8 711 920	11 987 661	11 139 553	2 013 225	2 013 225	2 013 225	8 509 284	2 487 389	1 891 666	1 143 666
Total non current liabilities	2 934 942	2 651 878	2 564 619	2 066 608	2 066 608	2 066 608	2 583 858	1 781 712	1 660 911	1 585 685
Community wealth/Equity	18 919 711	19 168 554	17 591 271	23 214 063	23 271 640	23 271 640	18 532 047	23 246 068	25 968 643	29 144 032
Cash flows										
Net cash from (used) operating	—	1 698 047	8 598 925	4 965 309	5 065 546	5 065 546	3 246 860	2 008 425	2 223 635	2 514 043
Net cash from (used) investing	(4 114)	(449 675)	(853 610)	(1 293 206)	(1 280 835)	(1 280 835)	(350 159)	(1 200 994)	(1 233 610)	(1 297 809)
Net cash from (used) financing	—	—	(63 259)	(143 724)	(145 979)	(145 979)	(73 751)	(157 770)	(151 733)	(91 505)
Cash/cash equivalents at the year end	123 872	1 675 996	8 143 452	3 739 878	3 850 232	3 850 232	2 822 949	1 390 194	2 228 486	3 353 215
Cash backlog/surplus reconciliation										
Cash and Investments available	21 117 708	20 010 162	28 268 185	22 759 845	22 830 541	22 830 541	21 670 945	1 390 194	2 228 486	3 353 215
Application of cash and investments	3 916 555	6 476 457	3 618 597	(685 762)	(712 815)	(712 815)	2 539 768	686 738	162 601	882 426
Balance - surplus (shortfall)	17 201 152	13 533 705	24 649 587	23 445 608	23 543 357	23 543 357	19 131 177	703 456	2 065 885	2 460 789
Asset management										
Asset register summary (NDV)	20 048 009	19 493 175	19 062 073	22 118 594	22 147 392	22 147 392	22 160 758	22 160 758	23 174 682	24 215 527
Depreciation	948 115	915 748	906 729	347 000	347 000	347 000	382 449	382 449	420 194	461 913
Renewal and Upgrading of Existing Assets	54 558	165 598	199 926	273 586	252 656	252 656	304 978	304 978	395 884	493 921
Repairs and Maintenance	554 695	560 267	626 973	517 045	548 081	548 081	603 829	603 829	627 182	656 608
Free services										
Cost of Free Basic Services provided	322 763	390 435	401 869	675 610	675 610	675 610	898 054	870 169	949 524	1 037 588
Revenue cost of free services provided	117 741	127 451	136 294	182 579	182 579	182 579	204 721	204 721	223 031	239 825
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	7	7	7	7	—	—	—
Energy:	—	—	—	151	151	151	151	—	—	—
Refuse:	—	—	—	—	—	—	—	—	—	—

3. BUDGET RELATED RESOLUTIONS

3.1 Mangaung Metropolitan Municipality in terms of Section 21(b) of the Municipality Finance Management Act, Act 56 of 2003, tables the 2023/24 annual budget for noting with the total consolidated revenue of R10,26 billion, operating expenditure of R8,70 billion and capital expenditure of R1,20 billion and the indicative allocations for the two outer years of the MTREF period including the multi-year and single-year capital appropriations, as set out in the following tables, for noting:

- (a) Budgeted Financial Performance (revenue and expenditure by standard classification): -
Table A2
- (b) Budgeted Financial Performance (revenue and expenditure by municipal vote): - Table A3
- (c) Budgeted Financial Performance (revenue by source and expenditure by type): - Table A4
- (d) Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source - Table A5

3.2 That the consolidated financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be noted, as set out in the following tables:

- (a) Budgeted Financial Position - Table A6
- (b) Budgeted Cash Flows - Table A7
- (c) Cash-backed reserves and accumulated surplus reconciliation - Table A8
- (d) Asset Management - Table A9
- (e) Consolidated Basic Service Delivery measurement - Table A10

3.3 That the consolidated budget that includes Mangaung Municipality and Centlec (SOC) Ltd be noted and that Centlec's standalone Budget be aligned to the consolidated budget as stated on 3.7. and 3.8 below,

3.4 That the Council of Mangaung Metropolitan Municipality acting in terms of Section 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, hereby tables the following tariffs for noting and implementation with effect from 01 July 2023:

- 1) Supply of Electricity Page 53
- 2) Property Rates Page 58
- 3) Sewerage Fees Page 62
- 4) Refuse Removal Fees Page 64
- 5) Supply of Water Page 68

3.5 That the consolidated General Tariffs as set out in the Tariffs Booklet for the 2023/24 financial year be noted for implementation with effect from 01 July 2023.

3.6 That in terms of Section 21(b) (ii)(bb) of the Municipal Finance Management Act, Act 56 of 2003 the budget related policies including any amendments be noted.

3.7 That Council should note that Entity's budgeted financial position has been amended on consolidation, to reflect the current shareholder loan agreement, instead of the issued equity as per the later budgeted statements.

3.8 That the Centlec (SOC) Ltd budget submissions for the period 2023/24 – 2025/26 be noted as set out below, subject to the limitation of 3.7 above:

- a. MTREF Operating and Capital Budget (as incorporated in the consolidated budget above).
- b. Service Tariffs
- c. Policies
- d. Business Plan
- e. SDBIP

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

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description R thousand	Ref 1	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
<i>Governance and administration</i>		2 712 992	2 808 004	3 146 849	3 344 005	3 457 737	3 457 737	3 530 655	3 767 605	4 010 081
Executive and council		317	655	816	13	13	13	13	14	15
Finance and administration		2 712 675	2 807 349	3 146 034	3 343 992	3 457 725	3 457 725	3 530 642	3 767 591	4 010 066
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		51 830	46 403	176 497	71 855	71 855	71 855	75 663	79 371	83 101
Community and social services		4 773	6 922	6 882	7 871	7 871	7 871	8 288	8 694	9 103
Sport and recreation		2 384	1 335	137 040	8 483	8 483	8 483	8 933	9 370	9 811
Public safety		19 078	11 052	6 404	26 953	26 953	26 953	28 382	29 773	31 172
Housing		25 595	27 094	26 159	28 541	28 541	28 541	30 053	31 526	33 008
Health		–	–	11	7	7	7	8	8	8
<i>Economic and environmental services</i>		19 569	33 062	43 296	30 197	30 197	30 197	33 645	43 573	96 534
Planning and development		8 717	16 845	27 193	13 756	13 756	13 756	14 485	15 195	15 909
Road transport		10 543	15 842	15 837	16 000	16 000	16 000	18 696	27 892	80 115
Environmental protection		309	374	265	441	441	441	464	487	510
<i>Trading services</i>		4 847 993	5 064 084	5 463 064	6 341 269	6 192 779	6 192 779	6 739 394	7 135 899	7 554 135
Energy sources		2 798 725	2 712 449	2 966 774	3 593 186	3 444 696	3 444 696	3 711 561	3 878 005	4 052 243
Water management		1 207 540	1 426 559	1 467 935	1 629 229	1 629 229	1 629 229	1 844 878	1 949 294	2 072 765
Waste water management		568 509	516 644	573 401	666 490	666 490	666 490	695 725	773 649	850 920
Waste management		273 219	408 432	454 954	452 363	452 363	452 363	487 230	534 950	578 207
Other	4	383	205	9	1 493	1 493	1 493	1 573	1 650	1 727
Total Revenue - Functional	2	7 632 767	7 951 757	8 829 715	9 788 819	9 754 061	9 754 061	10 380 930	11 028 098	11 745 578
Expenditure - Functional										
<i>Governance and administration</i>		1 382 095	1 589 160	1 841 943	1 334 224	1 282 577	1 282 577	1 369 923	1 422 198	1 488 675
Executive and council		130 191	126 974	136 418	174 436	170 357	170 357	181 131	190 173	198 869
Finance and administration		1 251 904	1 462 186	1 705 525	1 159 788	1 112 220	1 112 220	1 188 792	1 232 025	1 269 806
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		972 591	826 137	1 165 555	660 683	652 441	652 441	699 678	729 523	766 927
Community and social services		45 399	50 004	53 915	63 590	58 635	58 635	64 428	67 037	70 188
Sport and recreation		405 411	329 917	358 739	195 105	191 672	191 672	217 804	230 257	243 968
Public safety		329 677	316 889	345 281	263 573	271 117	271 117	279 901	293 249	307 185
Housing		179 153	115 632	392 951	122 686	112 075	112 075	120 156	120 781	126 533
Health		12 950	13 596	14 669	15 730	18 942	18 942	17 389	18 199	19 053
<i>Economic and environmental services</i>		581 588	580 134	760 526	390 435	384 833	384 833	509 611	549 878	557 485
Planning and development		43 463	45 064	229 551	54 359	49 556	49 556	65 273	68 386	71 590
Road transport		513 150	508 892	505 630	306 449	304 146	304 146	406 941	442 564	445 143
Environmental protection		24 974	26 178	25 345	29 627	31 131	31 131	37 398	38 929	40 752
<i>Trading services</i>		4 475 904	4 976 037	5 809 837	5 766 601	5 776 922	5 776 922	6 232 104	6 579 869	6 946 997
Energy sources		2 820 860	2 766 934	3 018 328	3 167 911	3 123 120	3 123 120	3 388 630	3 543 077	3 705 261
Water management		774 483	1 471 936	1 283 082	1 950 025	1 990 896	1 990 896	2 151 222	2 315 008	2 491 655
Waste water management		390 695	456 328	430 782	349 062	366 152	366 152	370 439	377 058	387 763
Waste management		489 866	280 839	1 077 644	299 603	296 754	296 754	321 812	344 726	362 318
Other	4	4 580	5 534	4 458	5 258	4 159	4 159	4 372	4 476	4 670
Total Expenditure - Functional	3	7 416 758	7 977 002	9 582 320	8 157 202	8 100 932	8 100 932	8 815 688	9 285 944	9 764 753
Surplus/(Deficit) for the year		216 009	(25 245)	(752 605)	1 631 617	1 653 129	1 653 129	1 565 242	1 742 154	1 980 825

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

Table A3 gives an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	0	0	16 001	16 001	16 001	18 697	27 892	80 116
Vote 02 - Office Of The Executive Mayor		—	—	—	1	1	1	1	1	1
Vote 03 - Corporate Services		4 521	1 564	136 039	11 242	30 350	30 350	11 585	12 023	12 464
Vote 04 - Finance		1 521 736	1 431 553	1 653 176	1 717 326	1 717 326	1 717 326	1 825 032	1 986 402	2 140 230
Vote 05 - Community Services		25 755	19 279	14 118	15 984	15 984	15 984	502 759	551 240	595 263
Vote 06 - Planning		36 182	45 412	59 695	47 022	47 022	47 022	49 515	51 941	54 382
Vote 07 - Human Settlement And Housing		44 521	13 026	(12 080)	46 599	46 599	46 599	49 069	51 473	53 893
Vote 08 - Economic And Rural Development		317	655	825	353	353	353	372	390	408
Vote 09 - Technical Services		579 053	532 486	589 238	666 490	666 490	666 490	695 725	773 649	850 920
Vote 10 - Water		1 207 540	1 426 559	1 467 935	1 629 229	1 629 229	1 629 229	1 844 878	1 949 294	2 072 765
Vote 11 - Waste And Fleet Management		273 219	408 432	455 457	452 363	452 363	452 363	—	—	—
Vote 12 - Miscellaneous		1 141 198	1 360 343	1 498 092	1 567 305	1 661 930	1 661 930	1 643 356	1 716 014	1 801 723
Vote 13 - Public Safety And Security		—	—	445	25 718	25 718	25 718	28 382	29 773	31 172
Vote 14 - Naledi And Soulpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		2 798 725	2 712 449	2 966 774	3 593 186	3 444 696	3 444 696	3 711 561	3 878 005	4 052 243
Total Revenue by Vote	2	7 632 767	7 951 757	8 829 715	9 788 819	9 754 061	9 754 061	10 380 930	11 028 098	11 745 578
Expenditure by Vote to be appropriated	1									
Vote 01 - Office Of The City Manager		107 307	107 637	131 806	171 727	173 128	173 128	251 898	273 439	260 586
Vote 02 - Office Of The Executive Mayor		228 475	227 204	211 299	227 683	152 410	152 410	159 217	166 816	174 648
Vote 03 - Corporate Services		416 745	486 994	447 467	286 775	328 468	328 468	363 269	378 822	398 064
Vote 04 - Finance		238 109	395 623	272 516	271 690	245 001	245 001	304 165	318 061	332 928
Vote 05 - Community Services		542 810	555 267	310 137	316 511	299 995	299 995	525 653	558 540	587 945
Vote 06 - Planning		92 216	103 521	266 514	93 181	90 692	90 692	105 752	105 943	107 119
Vote 07 - Human Settlement And Housing		193 407	121 624	406 683	133 844	121 900	121 900	130 535	131 645	137 909
Vote 08 - Economic And Rural Development		23 504	23 575	31 775	42 621	37 858	37 858	44 281	46 591	48 485
Vote 09 - Technical Services		830 374	888 522	897 804	581 028	595 603	595 603	747 708	780 217	818 621
Vote 10 - Water		805 858	1 511 408	1 301 933	1 939 777	1 980 850	1 980 850	2 140 745	2 304 019	2 480 150
Vote 11 - Waste And Fleet Management		846 923	487 646	1 841 250	423 552	426 352	426 352	—	—	—
Vote 12 - Miscellaneous		160 922	181 733	131 513	223 311	232 214	232 214	246 265	251 666	265 706
Vote 13 - Public Safety And Security		51 919	55 045	246 501	216 052	230 314	230 314	341 961	358 343	375 334
Vote 14 - Naledi And Soulpan		58 100	64 186	66 952	62 755	64 243	64 243	67 177	70 402	73 711
Vote 15 - Other		2 820 089	2 766 017	3 018 170	3 166 695	3 121 904	3 121 904	3 387 064	3 541 439	3 703 547
Total Expenditure by Vote	2	7 416 758	7 977 002	9 582 320	8 157 202	8 100 932	8 100 932	8 815 688	9 285 944	9 764 753
Surplus/(Deficit) for the year	2	216 009	(25 245)	(752 605)	1 631 617	1 653 129	1 653 129	1 565 242	1 742 154	1 980 825

The total consolidated revenue budget is projected at R10,26 billion in 2023/24 (including capital grants), representing an increase in revenue of R626,87 million (6,51%) on the 2022/23 Adjustment Budget of R9,63 billion. The allocation for the outer two years of the MTREF period is R10,91 billion and R11,63 billion respectively. Revenue generated from rates and services charges forms a significant part of the revenue basket of the city. Rates and service charges constitutes 68,77% (2022/23 Adjustment Budget – 67,79%) of the budgeted revenue in the 2023/24 budget year.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Table A4 give an overview of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources to be spent on:

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 719 000	2 631 325	2 876 406	3 494 847	3 319 081	3 319 081	1 975 581	3 584 359	3 749 240	3 921 705
Service charges - Water	2	833 393	991 028	1 059 678	1 135 651	1 135 651	1 135 651	812 610	1 308 282	1 371 001	1 446 544
Service charges - Waste Water Management	2	357 634	345 566	400 574	507 200	507 200	507 200	315 454	520 600	583 191	642 413
Service charges - Waste Management	2	134 652	141 009	150 197	177 674	177 674	177 674	113 002	184 259	204 595	215 437
Sale of Goods and Rendering of Services		25 225	32 869	34 263	59 728	59 728	59 728	21 622	64 177	75 569	130 022
Agency services											
Interest											
Interest earned from Receivables		201 873	198 773	280 313	252 040	252 040	252 040	268 723	263 816	276 654	289 625
Interest earned from Current and Non Current Assets		15 142	18 891	18 214	25 072	25 072	25 072	33 589	26 163	27 431	28 716
Dividends		3	2	3	2	2	2	6	3	3	3
Rent on Land											
Rental from Fixed Assets		46 910	48 634	49 217	44 638	44 638	44 638	21 719	47 004	49 307	51 624
Licence and permits											
Operational Revenue		339 972	356 839	366 680	40 734	40 734	40 734	22 207	39 688	41 629	43 584
Non-Exchange Revenue											
Property rates	2	1 334 854	1 190 391	1 387 795	1 458 073	1 458 073	1 458 073	1 005 131	1 541 522	1 679 392	1 805 849
Surcharges and Taxes											
Fines, penalties and forfeits		18 344	12 530	12 076	30 580	30 580	30 580	5 437	30 663	32 154	33 662
Licences or permits		1 203	914	1 194	550	550	550	1 019	579	607	636
Transfer and subsidies - Operational		740 646	916 021	877 604	1 041 216	1 053 611	1 053 611	1 107 349	1 217 117	1 316 885	1 413 339
Interest		62 804	40 713	73 192	50 144	50 144	50 144	75 147	52 801	55 388	57 992
Fuel Levy					363 435	363 435	363 435	363 435	405 247	448 386	494 529
Operational Revenue											
Gains on disposal of Assets		11 358	19 902	169 016	9 300	9 300	9 300	1 149	9 408	9 841	10 294
Other Gains		5 028	(28 606)	(51 426)	365	365	365	293	365	382	400
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		6 849 042	6 916 801	7 704 998	8 691 248	8 527 876	8 527 876	6 143 473	9 296 053	9 921 654	10 586 371
Expenditure											
Employee related costs	2	2 056 606	2 263 827	2 244 582	2 393 515	2 243 143	2 243 143	1 536 173	2 492 235	2 602 772	2 724 300
Remuneration of councillors		67 202	65 531	67 895	70 668	75 231	75 231	47 835	76 003	79 652	83 395
Bulk purchases - electricity	2	1 757 945	1 932 081	1 875 528	2 145 935	2 101 176	2 101 176	1 537 631	2 199 932	2 301 129	2 406 981
Inventory consumed	8	79 935	85 222	916 568	624 711	644 583	644 583	510 867	621 831	696 299	769 120
Debt impairment	3	515 370	797 003	1 664 378	1 090 093	1 125 052	1 125 052	823 066	1 378 353	1 462 927	1 553 149
Depreciation and amortisation		948 115	915 748	906 729	347 000	347 000	347 000	535 244	382 449	420 194	461 913
Interest		131 721	104 164	115 415	64 665	64 665	64 665	83 757	45 301	27 268	12 928
Contracted services		577 533	580 434	691 491	595 360	656 776	656 776	233 968	720 741	744 651	741 195
Transfers and subsidies		5 548	9 431	7 244	409	409	409	-	1 845	1 964	2 083
Irrecoverable debts written off		307 617	8 906	196 741	-	-	-	135 897	-	-	-
Operational costs		634 121	445 503	560 817	348 846	366 916	366 916	211 493	394 607	431 168	465 220
Losses on disposal of Assets		19 516	27 918	305 358	-	-	-	-	-	-	-
Other Losses		4 415	8 592	9 790	356 000	356 000	356 000	269	362 242	397 764	424 305
Total Expenditure		7 105 644	7 244 362	9 562 536	8 037 202	7 980 952	7 980 952	5 656 201	8 695 538	9 165 787	9 644 589
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary)	6	(257 602)	(327 561)	(1 857 538)	654 046	548 924	548 924	487 272	600 515	755 867	941 782
Transfers and subsidies - capital (in-kind)	6	542 939	841 148	915 188	977 571	1 106 185	1 106 185	257 100	964 877	986 444	1 039 207
Surplus/(Deficit) after capital transfers & contributions		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989
Income Tax		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989
Surplus/(Deficit) after income tax		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions	7	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989
Surplus/(Deficit) for the year	1	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 372	1 565 392	1 742 311	1 980 989

Table A5 - Budgeted Capital expenditure by vote standard classification and funding source.

Table A5 outlines a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification and the funding sources necessary to fund the capital budget including information on capital transfers from national and provincial departments.

Vote Description R thousand	Ref 1	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Capital expenditure - Votes												
Multi-year expenditure to be appropriated	2											
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services	2 019	4 571	18 294	39 730	21 900	21 900	-	21 475	16 421	16 986		
Vote 04 - Finance		-	-	69	-	-	-	-	-	-	-	
Vote 05 - Community Services	3 012	4 082	4 259	13 886	12 684	12 684	1 389	30 454	31 023	21 629		
Vote 06 - Planning		-	-	-	-	-	-	2 697	2 702	748		
Vote 07 - Human Settlement And Housing		98 251	156 454	328 136	326 800	326 800	76 475	322 606	381 626	448 145		
Vote 08 - Economic And Rural Development	3 408	15 023	14 786	13 238	8 500	8 500	278	11 000	6 605	-		
Vote 09 - Technical Services	109 493	208 873	284 660	172 438	281 478	281 478	77 116	176 170	253 513	238 271		
Vote 10 - Water	71 838	50 926	79 472	147 514	124 073	124 073	37 942	162 297	124 362	112 476		
Vote 11 - Waste And Fleet Management	54 186	95 864	37 232	22 949	2 233	2 233	10 606	10 000	10 808	29 931		
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Public Safety And Security	87	-	1 154	6 315	1 045	1 045	-	2 459	5 318	2 569		
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	112 130	133 807	158 756	265 225	202 315	202 315	86 452	212 931	222 801	233 076		
Capital multi-year expenditure sub-total	7	356 173	611 397	755 136	1 009 432	981 028	290 258	952 086	1 055 176	1 103 831		
Single-year expenditure to be appropriated	2											
Vote 01 - Office Of The City Manager	56 165	190 381	85 610	217 889	217 889	217 889	61 641	165 800	151 529	166 889		
Vote 02 - Office Of The Executive Mayor	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services	-	-	-	870	370	370	-	-	-	-	-	
Vote 04 - Finance	-	1	-	1	100	100	-	1	-	-	-	
Vote 05 - Community Services	1 789	3 208	-	-	25	25	-	-	-	-	-	
Vote 06 - Planning	5 870	21 827	12 862	52 644	51 144	51 144	22 612	54 551	1 033	2 875		
Vote 07 - Human Settlement And Housing	-	-	-	-	3 500	3 500	-	-	-	-	-	
Vote 08 - Economic And Rural Development	-	-	-	-	-	-	-	-	-	-	-	
Vote 09 - Technical Services	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Water	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Waste And Fleet Management	-	-	-	-	34 301	34 301	-	-	-	-	-	
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Public Safety And Security	-	-	-	-	-	-	-	555	946	2 319		
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	-	-	-	-	21 276	21 276	-	28 000	25 000	22 000		
Capital single-year expenditure sub-total	63 823	215 417	98 472	271 404	328 605	328 605	64 252	248 906	178 507	194 083		
Total Capital Expenditure - Votes	419 996	826 814	853 607	1 280 835	1 309 633	1 309 633	374 511	1 200 994	1 233 685	1 297 913		
Capital Expenditure - Functional												
Governance and administration												
Executive and council	51 319	109 670	59 866	43 819	52 122	52 122	10 606	47 022	29 030	38 187		
Finance and administration	1 779	13 225	10 262	8 238	3 500	3 500	-	7 000	6 605	-		
Internal audit	49 540	96 445	49 604	35 381	48 622	48 622	10 606	40 022	22 425	38 187		
Community and public safety												
Community and social services	6 244	107 884	167 858	360 707	355 524	355 524	77 884	352 824	420 919	481 200		
Sport and recreation	1 880	2 572	590	6 756	6 756	6 756	-	2 500	-	-		
Public safety	2 223	3 852	9 404	18 000	15 800	15 800	1 369	24 704	33 029	28 167		
Housing	2 141	3 208	1 409	7 445	2 298	2 298	20	3 014	6 264	4 888		
Health	-	98 251	156 454	328 136	330 300	330 300	76 475	322 606	381 626	448 145		
Economic and environmental services	159 544	352 308	310 009	349 819	426 236	426 236	145 445	300 341	271 493	292 387		
Planning and development	5 846	21 827	12 862	49 344	47 844	47 844	22 612	54 551	1 033	2 875		
Road transport	153 697	330 481	297 147	300 475	378 392	378 392	122 834	245 790	270 460	289 512		
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Trading services	201 260	255 153	311 351	521 691	470 751	470 751	140 318	496 807	512 244	486 139		
Energy sources	112 130	133 807	158 756	265 225	223 591	223 591	86 452	240 931	247 801	255 076		
Water management	71 838	50 926	79 472	147 514	124 073	124 073	37 942	162 297	124 362	112 476		
Waste water management	11 960	68 772	73 122	89 852	120 976	120 976	15 923	77 830	134 582	115 648		
Waste management	5 332	1 648	-	19 099	2 112	2 112	-	15 750	5 500	2 940		
Other	1 829	1 798	4 524	5 000	5 000	5 000	278	4 000	-	-		
Total Capital Expenditure - Functional	3	419 996	826 814	853 607	1 280 835	1 309 633	374 511	1 200 994	1 233 685	1 297 913		
Funded by:												
National Government	276 405	587 053	522 999	963 271	1 091 885	1 091 885	280 192	950 577	971 561	1 023 666		
Provincial Government	-	-	133 638	-	-	-	-	-	-	-		
District Municipality	9 610	13 934	10 834	14 300	14 300	14 300	8 302	14 300	14 958	15 646		
Transfers and subsidies - capital (in-kind)	4	286 015	610 988	667 471	977 571	1 106 185	1 106 185	288 494	964 877	986 519	1 039 312	
Transfers recognised - capital	6	48 745	74 964	37 225	-	-	-	10 494	-	-		
Borrowing	85 236	140 862	148 911	303 265	203 448	203 448	75 522	236 117	247 166	258 601		
Internally generated funds	7	419 996	826 814	853 607	1 280 835	1 309 633	374 511	1 200 994	1 233 685	1 297 913		

Table A6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councillors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets fewer liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items is order of liquidity; i.e. assets readily converted to cash or liabilities immediately required to be met from cash appear first.

MAN Mangaung - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		427 625	(704 400)	8 139 599	826 016	826 016	826 016	1 634 297	1 390 194	2 228 486	3 353 215
Trade and other receivables from exchange transactions	1	1 898 149	2 121 349	1 843 679	400 396	400 396	400 396	1 890 980	(908 705)	(1 102 030)	(1 317 554)
Receivables from non-exchange transactions	1	849 063	767 424	339 710	2 153 851	2 153 851	2 153 851	628 943	2 739 988	3 052 248	3 387 740
Current portion of non-current receivables		782 870	805 868	813 129	275	275	275	803 129	179	-	-
Inventory	2	620 502	623 212	666 110	502 677	502 677	502 677	671 326	505 031	507 652	510 241
VAT		2 995 200	3 322 267	3 781 766	214 934	214 934	214 934	3 911 460	285 117	321 612	362 778
Other current assets		65 746	90 133	116 709	-	-	-	134 538	-	-	-
Total current assets		7 639 154	7 025 853	15 700 703	4 098 150	4 098 150	4 098 150	9 674 673	4 011 804	5 007 968	6 296 419
Non current assets											
Investments		104	104	124 258,60	-	-	-	124	-	-	-
Investment property	3	1 571 238	1 570 917	#####	1 732 721	1 732 721	1 732 721	1 585 611	1 748 929	1 801 397	1 865 439
Property, plant and equipment		18 791 934	18 593 213	18 284 906	21 533 433	21 604 129	21 604 129	18 145 487	21 454 429	22 435 739	23 476 304
Biological assets											
Living and non-living resources		865 767	859 110	852 219	194	194	194	942 219	-	-	-
Heritage assets		279 969	279 969	244 667	-	-	-	244 667	-	-	-
Intangible assets		87 283	77 287	71 499	133 275	120 175	120 175	63 441	158 394	171 156	181 593
Trade and other receivables from exchange transactions		(4 219)	12 261	12 246	-	-	-	12 277	-	-	-
Non-current receivables from non-exchange transactions											
Other non-current assets		1 296 498	1 295 498	1 347 461	-	-	-	1 347 461	-	-	-
Total non current assets		22 888 576	22 689 359	22 398 724	23 399 623	23 457 219	23 457 219	22 341 287	23 361 752	24 408 292	25 513 336
TOTAL ASSETS		30 527 730	29 715 212	38 099 427	27 497 773	27 555 369	27 555 369	32 015 960	27 373 556	29 416 250	31 809 755
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		299 619	236 426	120 300	161 857	161 857	161 857	46 506	155 247	95 090	53 869
Consumer deposits		165 440	168 401	171 777	171 621	171 621	171 621	171 993	175 709	179 223	182 807
Trade and other payables from exchange transactions	4	3 916 555	7 108 850	5 361 618	1 577 220	1 577 220	1 577 220	2 486 793	1 960 163	1 423 921	715 977
Trade and other payables from non-exchange transactions	5	432 778	28 741	561 047	-	-	-	600 769	-	-	-
Provision		509 823	603 960	655 253	8 000	8 000	8 000	655 253	139 906	142 705	145 559
VAT		2 993 418	3 359 721	3 790 721	94 527	94 527	94 527	4 069 126	56 364	50 727	45 655
Other current liabilities		394 286	481 562	478 837	-	-	-	478 837	-	-	-
Total current liabilities		8 711 920	11 987 661	11 139 553	2 013 225	2 013 225	2 013 225	8 509 276	2 487 389	1 891 666	1 143 666
Non current liabilities											
Financial liabilities	6	1 252 866	1 034 404	976 017	328 403	328 403	328 403	976 177	153 438	56 348	4 678
Provision	7	1 682 076	1 617 474	1 588 602	1 738 205	1 738 205	1 738 205	1 617 680	1 628 274	1 602 563	1 581 007
Total non current liabilities		2 934 942	2 651 878	2 564 619	2 066 608	2 066 608	2 066 608	2 593 858	1 781 712	1 660 911	1 585 685
TOTAL LIABILITIES		11 646 862	14 639 539	13 704 172	4 079 833	4 079 833	4 079 833	11 103 134	4 269 100	3 552 576	2 729 352
NET ASSETS		18 888 868	15 075 674	24 395 255	23 417 940	23 475 536	23 475 536	20 912 827	23 104 456	25 863 684	29 080 403
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	13 644 637	13 912 473	12 343 543	18 125 618	18 183 395	18 183 395	13 284 393	18 227 722	20 986 957	24 203 683
Reserves and funds	9	5 275 075	5 256 081	5 247 727	5 088 245	5 088 245	5 088 245	5 247 727	5 088 245	5 088 245	5 088 245
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	18 919 711	19 168 554	17 591 271	23 214 063	23 271 640	23 271 640	18 532 120	23 315 967	26 075 202	29 291 928

Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

MAN Mangaung - Table A7 Consolidated Budgeted Cash Flows

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		—	257 221	1 481 887	1 432 805	1 432 805	547 582	1 307 345	1 422 520	1 528 349	
Service charges		—	2 183 984	4 881 496	5 241 802	5 241 802	2 394 439	5 481 104	5 783 744	6 093 624	
Other revenue		—	100 040	2 825 781	996 618	996 618	4 643 620	716 765	777 492	883 831	
Transfers and Subsidies - Operational	1	—	—	608 674	1 041 216	1 041 216	555 107	1 217 117	1 316 885	1 413 339	
Transfers and Subsidies - Capital	1	—	412 440	1 136 884	977 571	977 571	633 738	964 877	986 444	1 039 207	
Interest		—	5 431	18 214	25 072	25 072	33 547	26 163	27 431	28 716	
Dividends		—	—	3	2	2	6	3	3	3	
Payments											
Suppliers and employees		—	(1 260 312)	(2 354 015)	(4 564 704)	(4 464 467)	(4 464 467)	(5 560 618)	(7 537 803)	(7 941 653)	
Finance charges		—	—	—	(184 665)	(184 665)	(184 665)	—	(165 301)	(147 288)	
Transfers and Subsidies	1	—	(756)	—	(409)	(409)	(409)	(560)	(1 845)	(1 964)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		—	1 698 047	8 598 925	4 965 309	5 065 548	5 065 546	3 248 860	2 008 425	2 223 635	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current receivables		(4 219)	16 479	(14)	(12 246)	—	—	31	—	—	
Decrease (increase) in non-current investments		104	8	12	(124)	—	—	—	—	—	
Payments											
Capital assets		—	(466 163)	(853 607)	(1 280 835)	(1 280 835)	(1 280 835)	(350 190)	(1 200 994)	(1 233 610)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 114)	(449 675)	(853 610)	(1 293 206)	(1 280 835)	(1 280 835)	(350 159)	(1 200 994)	(1 233 610)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits		—	—	—	2 255	—	—	42	4 087	3 514	
Payments											
Repayment of borrowing		—	—	(63 259)	(145 979)	(145 979)	(145 979)	(73 733)	(161 857)	(155 247)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		—	—	(63 259)	(143 724)	(145 979)	(145 979)	(73 751)	(157 770)	(151 733)	
NET INCREASE/ (DECREASE) IN CASH HELD		(4 114)	1 248 371	7 682 056	3 528 379	3 638 732	3 638 732	2 822 949	649 661	838 292	
Cash/cash equivalents at the year begin:	2	127 986	427 625	461 396	211 500	211 500	211 500	—	740 533	1 390 194	
Cash/cash equivalents at the year end:	2	123 372	1 675 996	8 143 452	3 739 878	3 850 232	3 850 232	2 822 949	1 390 194	2 228 466	
										3 353 215	

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of the MFMA Circular 42 - Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be funded.

MAN Mangaung - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and Investments available											
Cash/cash equivalents at the year end	1	123 872	1 675 996	8 143 452	3 739 878	3 850 232	3 850 232	2 822 949	1 390 194	2 228 486	3 353 215
Other current investments > 90 days		2 201 902	(259 047)	1 839 826	(2 513 466)	(2 623 819)	(2 623 819)	702 509	—	—	—
Investments - Property, plant and equipment	1	18 791 934	18 593 213	18 284 906	21 533 433	21 604 129	21 604 129	18 145 487	—	—	—
Cash and Investments available:		21 117 708	20 010 162	28 268 185	22 759 845	22 830 541	22 830 541	21 670 945	1 390 194	2 228 486	3 353 215
Application of cash and Investments											
Trade payables from Non-exchange transactions: Other		—	—	—	—	—	—	—	—	—	—
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2										
Other working capital requirements	3	3 916 555	6 476 457	3 618 597	(685 762)	(712 815)	(712 815)	2 539 768	515 941	(10 994)	715 977
Other provisions									139 906	142 705	145 558
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5								30 890	30 890	30 890
Total Application of cash and Investments:		3 916 555	6 476 457	3 618 597	(685 762)	(712 815)	(712 815)	2 539 768	686 738	162 601	892 426
Surplus/(shortfall)		17 201 152	13 533 705	24 649 587	23 445 608	23 543 357	23 543 357	19 131 177	703 456	2 065 885	2 460 789

Table A9 - Asset Management

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets as well as spending on repairs and maintenance by asset class.

MAN Mangung - Table A9 Consolidated Asset Management

Description	Ref	2019/20			2020/21			2021/22			Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26				
Total New Assets	1	365 438	681 216	653 881	1 007 249	1 056 977	1 056 977	886 016	837 801	803 992						
CAPITAL EXPENDITURE																
Total New Assets	1	365 438	681 216	653 881	1 007 249	1 056 977	1 056 977	886 016	837 801	803 992						
<i>Roads Infrastructure</i>		97 533	140 101	224 782	107 066	290 588	290 588	152 449	136 756	126 483						
<i>Storm water Infrastructure</i>		—	—	—	1 000	0	0	697	5 745	6 095						
<i>Electrical Infrastructure</i>		70 877	98 351	83 047	125 927	121 953	121 953	154 177	157 056	160 157						
<i>Water Supply Infrastructure</i>		43 134	37 397	52 572	233 613	151 113	151 113	178 387	125 231	108 777						
<i>Sanitation Infrastructure</i>		8 534	34 489	73 524	112 771	104 907	104 907	69 884	155 414	123 969						
<i>Solid Waste Infrastructure</i>		5 419	7 574	9 231	19 837	2 112	2 112	25 750	16 307	32 671						
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Infrastructure</i>		225 496	317 912	443 155	600 215	670 683	670 683	581 344	596 599	559 353						
Community Facilities		0 871	48 375	34 613	111 582	76 969	76 969	89 421	54 205	44 858						
Sport and Recreation Facilities		2 032	2 068	4 586	5 574	5 574	5 574	7 500	2 202	1 200						
<i>Community Assets</i>		11 963	50 442	39 199	117 156	82 543	82 543	96 921	56 467	46 058						
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—						
Revenue Generating		—	—	—	—	—	—	—	—	—						
Non-revenue Generating		—	—	—	—	—	—	—	—	—						
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—						
Operational Buildings		—	—	—	—	—	—	—	—	—						
Housing		—	—	—	—	—	—	—	—	—						
<i>Other Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—						
<i>Licences and Rights</i>		—	—	—	—	—	—	—	—	—						
<i>Intangible Assets</i>		—	341	—	—	—	—	—	—	—						
<i>Computer Equipment</i>		15 896	3 315	20 732	18 150	16 420	16 420	12 617	10 584	10 128						
<i>Furniture and Office Equipment</i>		4 598	23	365	8 394	6 994	6 994	2 971	2 210	1 890						
<i>Machinery and Equipment</i>		2 736	3 208	1 428	24 295	10 198	10 198	9 364	7 951	7 546						
<i>Transport Assets</i>		104 910	285 974	148 803	239 039	270 140	270 140	192 800	164 081	180 018						
<i>Land</i>		—	—	—	—	—	—	—	—	—						
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—						
<i>Mature</i>		—	—	—	—	—	—	—	—	—						
<i>Immature</i>		—	—	—	—	—	—	—	—	—						
<i>Living Resources</i>		—	—	—	—	—	—	—	—	—						
Total Renewal of Existing Assets	2	39 151	159 053	182 704	225 553	227 105	227 105	213 006	256 365	295 222						
<i>Roads Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Storm water Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Electrical Infrastructure</i>		1 874	7 136	9 789	24 045	24 045	24 045	20 805	21 762	22 763						
<i>Water Supply Infrastructure</i>		28 852	64 772	101 365	101 254	70 258	70 258	108 670	100 745	150 829						
<i>Sanitation Infrastructure</i>		3 471	61 281	69 114	90 984	116 176	116 176	71 701	128 054	115 375						
<i>Solid Waste Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Infrastructure</i>		34 027	152 199	180 268	216 283	212 479	212 479	201 176	250 561	288 967						
Community Facilities		3 116	3 459	153	3 400	10 156	10 156	7 783	1 607	998						
Sport and Recreation Facilities		564	—	—	—	—	—	—	—	748						
<i>Community Assets</i>		3 681	3 459	153	3 400	10 156	10 156	7 783	1 607	1 746						
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—						
Revenue Generating		—	—	—	—	—	—	—	—	—						
Non-revenue Generating		—	—	—	—	—	—	—	—	—						
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—						
Operational Buildings		—	—	—	2 000	2 000	2 000	1 500	1 801	2 494						
Housing		—	—	—	—	—	—	—	—	—						
<i>Other Assets</i>		—	—	—	2 000	2 000	2 000	1 500	1 801	2 494						
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—						
<i>Licences and Rights</i>		—	—	—	—	—	—	—	—	—						
<i>Intangible Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Computer Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Furniture and Office Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Machinery and Equipment</i>		1 443	2 394	2 284	3 870	2 470	2 470	2 546	2 396	2 014						
<i>Transport Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Land</i>		—	—	—	—	—	—	—	—	—						
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—						
<i>Mature</i>		—	—	—	—	—	—	—	—	—						
<i>Immature</i>		—	—	—	—	—	—	—	—	—						
<i>Living Resources</i>		—	—	—	—	—	—	—	—	—						
Total Upgrading of Existing Assets	6	15 407	6 545	17 222	48 033	25 551	25 551	91 973	139 519	198 699						
<i>Roads Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Storm water Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Electrical Infrastructure</i>		15 392	2 498	7 267	25 530	25 030	25 030	85 657	134 782	198 389						
<i>Water Supply Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Sanitation Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Solid Waste Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Infrastructure</i>		15 392	2 498	7 267	25 530	25 030	25 030	85 657	134 782	198 389						
Community Facilities		—	—	—	—	—	—	—	—	—						
Sport and Recreation Facilities		4 048	2 904	7 004	—	—	—	—	—	—						
<i>Community Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—						
Revenue Generating		—	—	—	—	—	—	—	—	—						
Non-revenue Generating		—	—	—	—	—	—	—	—	—						
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—						
Operational Buildings		15	—	—	2 000	121	121	3 350	510	—						
Housing		—	—	—	—	—	—	—	—	—						
<i>Other Assets</i>		15	—	—	2 000	121	121	3 350	510	—						
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—						
<i>Licences and Rights</i>		—	—	7 051	13 500	400	400	2 966	4 226	2 310						
<i>Intangible Assets</i>		—	—	7 051	13 500	400	400	2 966	4 226	2 310						
<i>Computer Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Furniture and Office Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Machinery and Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Transport Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Land</i>		—	—	—	—	—	—	—	—	—						
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—						
<i>Mature</i>		—	—	—	—	—	—	—	—	—						
<i>Immature</i>		—	—	—	—	—	—	—	—	—						
<i>Living Resources</i>		—	—	—	—	—	—	—	—	—						

Total Capital Expenditure	4	419 996	826 814	853 607	1 280 835	1 309 633	1 309 633	1 200 994	1 233 685	1 297 913
Roads Infrastructure		97 533	140 101	224 782	107 056	290 598	290 598	152 449	136 756	126 483
Storm water Infrastructure		—	—	—	1 000	0	0	697	5 745	6 095
Electrical Infrastructure		88 142	107 984	100 102	175 501	171 028	171 028	260 639	313 601	379 309
Water Supply Infrastructure		71 816	122 169	153 936	334 868	221 370	221 370	287 057	225 976	259 607
Sanitation Infrastructure		12 005	95 780	142 630	203 755	223 083	223 083	141 585	283 466	239 344
Solid Waste Infrastructure		5 419	7 574	9 231	19 837	2 112	2 112	25 750	16 307	32 871
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure	274 915	473 809	630 689	842 027	908 191	908 191	868 177	981 852	1 043 709	
Community Facilities		12 987	51 834	34 766	114 982	87 125	87 125	97 204	55 871	45 856
Sport and Recreation Facilities		2 596	6 115	7 450	12 578	5 574	5 574	7 500	2 202	1 949
Community Assets	15 583	57 949	42 256	127 560	92 699	92 699	104 704	58 074	47 804	
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		15	—	—	4 000	2 121	2 121	4 850	2 312	2 494
Housing		—	—	—	—	—	—	—	—	—
Other Assets		15	—	—	4 000	2 121	2 121	4 850	2 312	2 494
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	341	7 051	13 500	400	400	2 966	4 226	2 310
Intangible Assets		—	341	7 051	13 500	400	400	2 966	4 226	2 310
Computer Equipment		15 896	3 315	20 732	18 150	16 420	16 420	12 617	10 584	10 128
Furniture and Office Equipment		4 998	23	365	8 394	6 994	6 994	2 971	2 210	1 890
Machinery and Equipment		3 673	5 602	3 712	28 165	12 688	12 688	11 911	10 347	9 560
Transport Assets		104 910	285 974	148 803	239 039	270 140	270 140	192 800	164 081	180 018
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE - Asset class		419 996	826 814	853 607	1 280 835	1 309 633	1 309 633	1 200 994	1 233 685	1 297 913
ASSET REGISTER SUMMARY - PPE (WDV)	5	20 048 009	19 493 175	19 062 073	22 118 594	22 147 392	22 147 392	22 160 758	23 174 682	24 215 527
Roads Infrastructure		2 977 350	2 753 467	2 768 430	3 999 518	4 183 050	4 183 050	4 321 861	4 511 262	4 702 005
Storm water Infrastructure		—	—	—	1 000	0	0	697	5 745	6 095
Electrical Infrastructure		6 524 516	6 463 620	6 381 420	6 315 096	6 310 622	6 310 622	6 406 576	6 756 889	7 118 674
Water Supply Infrastructure		1 687 017	1 608 604	1 544 790	1 959 644	1 846 147	1 846 147	1 911 703	1 930 171	2 042 113
Sanitation Infrastructure		2 599 710	2 527 536	2 427 299	2 790 634	2 809 962	2 809 962	2 685 054	2 950 752	3 029 194
Solid Waste Infrastructure		212 446	209 171	140 874	19 837	2 112	2 112	25 750	16 307	32 871
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure	14 001 040	13 562 407	13 262 612	15 085 729	15 151 693	15 151 693	15 351 651	16 171 127	16 830 951	
Community Assets	3 635 787	3 551 290	3 466 516	1 413 249	1 378 388	1 378 388	1 321 485	1 335 082	1 383 494	
Heritage Assets		279 969	279 969	244 867	—	—	—	—	—	—
Investment properties		1 571 238	1 570 917	1 585 611	1 732 721	1 732 721	1 748 929	1 801 397	1 855 439	
Other Assets		545	463	399	1 305 600	1 303 721	1 303 721	1 530 024	1 600 903	1 674 542
Biological or Cultivated Assets		87 283	77 287	71 489	133 275	120 175	120 175	158 394	171 156	181 593
Intangible Assets		14 573	16 053	24 074	18 150	16 420	16 420	12 617	10 584	10 128
Computer Equipment		51 278	43 652	44 399	103 430	102 030	102 030	93 253	85 193	82 184
Furniture and Office Equipment		7 955	7 507	6 243	28 165	12 668	12 668	11 911	10 347	9 560
Machinery and Equipment		386 286	371 498	342 857	613 746	644 847	644 847	554 009	543 909	577 300
Transport Assets		9 331	9 331	9 331	1 681 710	1 681 710	1 681 710	1 373 832	1 439 943	1 506 109
Land		2 724	2 791	3 676	2 819	2 819	2 819	3 854	4 042	4 228
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		20 048 009	19 493 175	19 062 073	22 118 594	22 147 392	22 147 392	22 160 758	23 174 682	24 215 527
EXPENDITURE OTHER ITEMS		1 502 810	1 476 015	1 533 702	864 045	895 081	895 081	986 278	1 047 376	1 118 521
Depreciation	7	948 115	915 748	906 729	347 000	347 000	347 000	382 449	420 194	461 913
Repairs and Maintenance by Asset Class	3	554 695	560 257	626 973	517 045	548 081	548 081	603 829	627 182	656 606
Roads Infrastructure		56 575	54 795	71 052	82 790	79 544	79 544	94 057	98 527	103 134
Storm water Infrastructure		3 694	3 414	3 279	3 195	3 102	3 102	3 293	3 451	3 613
Electrical Infrastructure		95 236	98 862	98 761	7 169	7 069	7 069	7 394	7 734	8 090
Water Supply Infrastructure		123 660	128 922	131 258	138 154	134 452	134 452	171 749	179 451	187 785
Sanitation Infrastructure		103 458	108 745	154 893	86 927	109 019	109 019	96 329	100 852	105 539
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	1	5	5	5	6	7	7
Infrastructure	383 623	394 737	459 244	378 241	333 192	333 192	372 827	390 022	408 168	
Community Facilities		24	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		1 125	1 102	934	786	786	786	726	759	794
Community Assets	1 149	1 102	934	786	786	786	726	759	794	
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		72 074	66 682	68 372	81 244	80 244	80 244	81 033	84 749	88 704
Housing		—	—	—	—	—	—	—	—	—
Other Assets	72 074	66 682	68 372	81 244	80 244	80 244	81 033	84 749	88 704	
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		19 807	12 647	10 046	18 580	16 930	16 930	26 207	22 520	23 498
Machinery and Equipment		14 358	15 054	14 458	20 565	27 215	27 215	42 333	44 459	46 633
Transport Assets		63 684	70 045	73 919	77 629	89 713	89 713	80 704	84 673	88 805
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		1 502 810	1 476 015	1 533 702	864 045	895 081	895 081	986 278	1 047 376	1 118 521
Renewal and upgrading of Existing Assets as % of total capex		13,0%	20,0%	23,4%	21,4%	19,3%	19,3%	25,4%	32,1%	38,1%
Renewal and upgrading of Existing Assets as % of deprecn		5,8%	18,1%	22,0%	78,8%	72,8%	72,8%	79,7%	94,2%	105,9%
R&M as % of PPE		3,0%	3,0%	3,4%	2,4%	2,5%	2,5%	3,3%	2,9%	2,9%
Renewal and upgrading and R&M as % of PPE		3,0%	4,0%	4,0%	4,0%	4,0%	4,0%	4,0%	4,0%	5,0%

Table A10 - Consolidated Basic Service Delivery Measurement

Table A10 provides an overview of service delivery levels for each of the main services namely water sanitation/sewerage electricity and refuse removal.

MAN Mangaung - Table A10 Consolidated basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	168 029	168 029	168 029	168 029	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					168 029	168 029	168 029	168 029	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					-	-	-	-	-	-
Total number of households	5	-	-	-	168 029	168 029	168 029	168 029	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	131 624	131 624	131 624	69 704	71 098	72 520
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					131 624	131 624	131 624	69 704	71 098	72 520
Bucket toilet		-	-	-	3 974	3 974	3 974	-	-	-
Other toilet provisions (< min.service level)		-	-	-	3 186	3 186	3 186	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					7 160	7 160	7 160	7 160	-	-
Total number of households	5	-	-	-	138 784	138 784	138 784	76 884	71 098	72 520
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - pre-paid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	151 190	151 190	151 190	151 190	-	-
Electricity - pre-paid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					151 190	151 190	151 190	151 190	-	-
Total number of households	5	-	-	-	151 190	151 190	151 190	151 190	-	-
Refuse:										
Removed at least once a week		-	-	-	218 678	218 678	218 678	218 678	-	-
<i>Minimum Service Level and Above sub-total</i>					218 678	218 678	218 678	218 678	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					-	-	-	-	-	-
Total number of households	5	-	-	-	218 678	218 678	218 678	218 678	-	-
Households receiving Free Basic Service	7									
Water (6 kilolites per household per month)		-	67 012	-	68 337	68 337	68 337	37 165	37 908	38 666
Sanitation (free minimum level service)		-	67 012	-	68 337	68 337	68 337	69 020	69 710	-
Electricity/other energy (50kwh per household per month)		-	-	26 480 977	-	-	-	37 165	37 908	38 666
Refuse (removed at least once a week)		-	67 012	-	68 337	68 337	68 337	69 020	69 710	-
<i>Informal Settlements</i>					267 767	130 111	275 904	275 904	214	218 222
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolites per indigent household per month)		95 539	130 111	118 595	151 140	151 140	151 140	186 751	203 185	222 488
Sanitation (free sanitation service to indigent households)		130 125	148 227	162 332	132 800	132 800	132 800	168 710	176 172	188 700
Electricity/other energy (50kwh per indigent household per month)		16 843	21 495	21 967	26 481	26 481	26 481	-	-	-
Refuse (removed once a week for indigent households)		60 256	90 602	98 975	86 497	86 497	86 497	104 218	115 703	121 380
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>					-	278 692	278 692	410 490	452 464	505 020
Total cost of FBS provided	8	322 763	390 435	401 869	675 610	675 610	675 610	870 169	949 524	1 037 588
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolites per household per month)										
Sanitation (kilolites per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		117 741	127 451	138 294	182 579	182 579	182 579	204 721	223 031	239 825
Water (in excess of 6 kilolites per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	117 741	127 451	138 294	182 579	182 579	182 579	204 721	223 031	239 825

SUPPLEMENTARY SCHEDULES TO TABLES A2 TO A10

Support Table SA1: Supporting details to Budgeted Financial Performance

The table below provides detailed information on specific line items as outlined on Table A4 above to enable the readers to gain an understanding of the major revenue and expenditure i.e. more information is given on the number that influenced items like 'other' Revenue by Sources and Employee related costs.

MAN Mangaung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand												
REVENUE ITEMS:												
Non-exchange revenue by source												
Exchange Revenue												
Total Property Rates	6	1 452 595	1 317 842	1 524 089	1 640 652	1 640 652	1 640 652	1 148 815	1 746 243	1 902 423	2 045 674	
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPR4)		117 761	127 451	136 294	182 579	182 579	182 579	143 685	204 721	223 031	239 825	
Net Property Rates		1 334 854	1 190 391	1 387 795	1 458 073	1 458 073	1 458 073	1 005 131	1 541 522	1 679 392	1 805 849	
Exchange revenue service charges												
Service charges - Electricity	6	2 735 843	2 652 820	2 898 373	3 521 328	3 345 562	3 345 562	1 992 628	3 584 359	3 749 240	3 921 705	
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		16 843	21 495	21 967	26 481	26 481	26 481	17 047	—	—	—	
Net Service charges - Electricity		2 719 000	2 631 325	2 876 405	3 494 847	3 319 081	3 319 081	1 975 581	3 584 359	3 749 240	3 921 705	
Service charges - Water	6	928 931	1 121 139	1 178 273	1 286 791	1 286 791	1 286 791	893 352	1 495 033	1 574 187	1 669 032	
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		95 539	130 111	118 595	151 140	151 140	151 140	80 762	186 751	203 185	222 488	
Net Service charges - Water		833 393	991 028	1 059 678	1 135 651	1 135 651	1 135 651	812 610	1 308 282	1 371 001	1 446 544	
Service charges - Waste Water Management	6	487 759	493 794	562 906	639 999	639 999	639 999	420 176	689 310	781 363	831 113	
Less Revenue Foregone (in excess of free sanitation service to indigent households)		130 125	148 227	162 332	132 800	132 800	132 800	104 722	168 710	178 172	188 700	
Net Service charges - Waste Water Management		357 634	345 566	400 574	507 200	507 200	507 200	315 454	520 600	583 191	642 413	
Service charges - Waste Management	6	214 908	231 610	249 171	264 171	264 171	264 171	176 851	288 478	320 298	336 817	
Total refuse removal revenue		80 256	90 602	96 975	86 497	86 497	86 497	63 849	104 218	115 703	121 380	
Total landfill revenue		134 652	141 009	150 197	177 674	177 674	177 674	113 002	184 259	204 595	215 437	
EXPENDITURE ITEMS:												
Employee related costs												
Basic Salaries and Wages	2	1 237 766	1 292 675	1 362 974	1 493 258	1 366 375	1 366 375	883 879	1 535 768	1 600 841	1 675 477	
Pension and UIF Contributions		197 174	208 722	219 026	246 608	232 383	232 383	150 410	259 819	272 102	284 830	
Medical Aid Contributions		108 880	117 426	125 451	154 654	146 614	146 614	84 850	160 122	167 717	175 552	
Overtime		194 443	210 741	209 511	107 707	117 324	117 324	144 626	118 492	124 110	129 907	
Performance Bonus		91 156	102 483	95 558	115 795	109 127	109 127	90 507	130 999	137 281	143 730	
Motor Vehicle Allowance		127 272	124 908	124 738	118 600	115 177	115 177	3 287	1 994	3 533	3 874	
Cellphone Allowance		3 759	3 587	3 141	3 792	3 287	3 287	—	—	—	—	
Housing Allowances		6 712	7 313	7 204	15 373	14 663	14 663	4 945	15 859	16 603	17 373	
Other benefits and allowances		37 192	39 103	41 686	43 552	45 185	45 185	29 793	45 477	47 637	49 861	
Payments in lieu of leave		65 083	54 648	25 571	29 288	29 288	29 288	20 615	30 856	32 333	33 850	
Long service awards		10 007	7 402	23 284	10 938	9 771	9 771	6 554	10 407	10 906	11 418	
Post-retirement benefit obligations	4	(22 839)	94 817	8 458	53 949	53 949	53 949	39 425	56 682	59 592	62 393	
Entertainment		—	—	—	—	—	—	—	—	—	—	
Searcy		—	—	—	—	—	—	—	—	—	—	
Acting and post related allowance		—	—	—	—	—	—	—	—	—	—	
In kind benefits		—	—	—	—	—	—	—	—	—	—	
Less: Employee costs capitalised to PPE		5	2 056 606	2 263 827	2 244 582	2 393 515	2 243 143	2 243 143	1 536 173	2 492 235	2 602 772	2 724 300
Total Employee related costs	1	2 056 606	2 263 827	2 244 582	2 393 515	2 243 143	2 243 143	1 536 173	2 492 235	2 602 772	2 724 300	
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		937 386	903 372	877 242	337 953	337 953	337 953	527 073	373 276	410 625	451 717	
Lease amortisation		8 826	10 337	11 611	9 048	9 048	9 048	8 948	9 173	9 669	10 196	
Capital asset impairment		1 901	2 039	17 8/6	—	—	—	123	—	—	—	
Total Depreciation and amortisation	1	948 115	915 748	906 729	347 000	347 000	347 000	535 244	382 449	420 194	461 913	
Bulk purchases - electricity												
Electricity bulk purchases		1 757 945	1 932 081	1 875 528	2 145 935	2 101 176	2 101 176	1 537 631	2 199 932	2 301 129	2 406 981	
Total bulk purchases	1	1 757 945	1 932 081	1 875 528	2 145 935	2 101 176	2 101 176	1 537 631	2 199 932	2 301 129	2 406 981	
Transfers and grants												
Cash transfers and grants		5 548	9 431	7 244	409	409	409	—	1 845	1 964	2 083	
Non-cash Transfers and grants		—	—	—	—	—	—	—	—	—	—	
Total transfers and grants	1	5 548	9 431	7 244	409	409	409	—	1 845	1 964	2 083	
Contracted Services												
Outsourced Services		109 216	151 206	207 224	105 885	122 475	122 475	88 061	113 272	116 387	123 887	
Consultants and Professional Services		188 330	160 442	143 735	185 089	185 104	185 104	47 039	251 835	258 218	232 266	
Contractors		279 987	268 786	340 532	304 406	339 196	339 196	100 869	355 634	368 046	385 011	
Total contracted services	1	577 533	580 434	691 491	995 360	656 776	656 776	233 968	720 741	744 651	741 195	
Operational Costs												
Collection costs		(12 809)	14 563	(59 683)	7 537	7 237	7 237	6 666	9 763	10 213	10 682	
Contributions to 'other' provisions		—	—	—	252	252	252	—	264	276	289	
Audit fees		19 326	20 435	20 008	15 880	24 625	24 625	18 662	18 925	20 872	22 819	
Other Operational Costs		627 403	410 505	600 491	325 177	334 801	334 801	186 145	365 854	399 807	431 429	
Total Operational Costs	1	634 121	445 503	560 817	348 846	366 916	366 916	211 493	394 607	431 168	465 220	
Repairs and Maintenance by Expenditure Item												
Employee related costs	8	355 241	389 273	393 752	303 077	288 316	288 316	270 237	316 638	331 791	347 381	
Inventory Consumed (Project Maintenance)		19 241	16 463	19 788	15 586	22 586	22 586	19 260	16 431	17 187	17 977	
Contracted Services		172 433	165 900	201 889	191 192	229 989	229 989	88 587	263 112	270 199	282 894	
Other Expenditure		7 780	8 632	11 542	7 190	7 190	7 190	4 268	7 648	8 005	8 376	
Total Repairs and Maintenance Expenditure	9	554 695	580 267	626 973	517 045	548 081	548 081	362 343	603 629	627 182	656 608	
Inventory Consumed												
Inventory Consumed - Water		—	—	830 791	534 000	534 000	534 000	441 257	527 858	596 645	688 271	
Inventory Consumed - Other		79 935	85 222	85 776	90 711	110 583	110 583	69 610	93 973	96 654	100 849	
Total Inventory Consumed & Other Material		79 935	85 222	916 568	624 711	644 583	644 583	510 867	621 831	696 299	769 120	

a. Supporting Table SA2: Consolidated Matrix Financial Performance Budget (Revenue and Source)

MAN Mangauq - Supporting Table SA2 Consolidated Matrix Financial Performance Budget

Description	Ref	Current Source Type & Dept.										Total				
		Vote 01 - Office Of The City Manager	Vote 02 - Office Of The Executive Mayor	Vote 03 - Corporate Services	Vote 04 - Finance	Vote 05 - Community Services	Vote 06 - Planning	Vote 07 - Human Settlement	Vote 08 - Economic Development	Vote 09 - Technical Services	Vote 10 - Water	Vote 11 - Centsic	Vote 12 - Miscellaneous	Vote 13 - Public Safety And Security	Vote 14 - Naked! And Scorpion	Vote 15 - Other
Revenue																
Exchange Revenue																
Service charges - Electricity																
Service charges - Water																
Service charges - Waste Water Management																
Sale of Goods and Rendering of Services	18 896		135	8 431	184 259	9 852	12 687	35		520 600	1 308 282	3 594 359			3 584 359	
Agency services										521	10 653	3 168			1 308 282	
Interest earned from Receivables					1 769	15 570	124	13 289		19 809	183 532	29 846	4 489	21 550	184 259	
Interest earned from Current and Non Current Assets					3										64 177	
Dividends															-	
Rent on Land															26 816	
Rental from Fixed Assets															26 163	
Licences and permits															3	
Operational revenue			3 377	5 423	217	-	31 469	1 075							-	
Non-Exchange Revenue																
Property rates															47 004	
Surcharges and Taxes															39 688	
Fines, Penalties and forfeits															-	
Licences or permits															30 683	
Transfer and subsidies - Operational															579	
Interest															1 217 117	
Fuel Levy															\$2 801	
Operational revenue															405 247	
Gains on disposal of Assets															-	
Other Gains															9 408	
Discontinued Operations															365	
Total Revenue (excluding capital transfers and contribution)	18 897	1	11 585	1 825 032	502 759	49 515	49 069	372	685 725	1 844 878	3 644 261	625 779	28 392	-	-	
Expenditure															9 289 053	
Employee related costs			132 367	51 500	218 602	204 418	372 971	81 036	92 800	21 040	256 024	124 540	485 732	114 334	2 492 235	
Remuneration of councillors				76 003											76 003	
Bulk purchases - electricity															2 198 952	
Inventory consumed															621 981	
Debt impairment															1 378 333	
Depreciation and amortisation															312 449	
Interest															45 301	
Contracted services															720 741	
Transfers and subsidies															1 845	
Irrecoverable debts written off															514 607	
Operational costs															-	
Losses on disposal of Assets															-	
Other Losses															-	
Total Expenditure	251 425	158 841	360 863	381 846	521 047	105 667	130 473	43 566	730 303	2 143 946	3 937 067	242 168	340 344	67 177	392 242	
Surplus/(Deficit)	(232 739)	(158 840)	(349 303)	1 443 168	(18 288)	(58 152)	(81 404)	(43 215)	(54 578)	(259 058)	306 294	383 611	(311 962)	(67 177)	6 815 688	
Transfers and subsidies - Capital (monetary allocations)															480 385	
Transfers and subsidies - Capital (f.i-kind)															14 300	
Surplus/(Deficit) after capital transfers & onthulouloans	(232 739)	(158 840)	(349 303)	1 443 168	(18 288)	(56 152)	(81 404)	(43 215)	(34 578)	(259 058)	306 294	383 611	(311 962)	(67 177)	-	494 685

b. Supporting Table SA3: Supporting details to “Budgeted Financial Position”

The table below provides to the reader of Table A6 more information as to the composition of the major categories of the items disclosed on the Budgeted Financial Position of the municipality for ease of comparison.

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		1 162 927	1 196 613	1 193 372	4 843 650	4 843 650	4 843 650	1 158 055	5 592 829	6 374 228	7 191 555
Water		2 527 252	3 205 583	4 024 157	1 751 071	1 751 071	1 751 071	4 650 178	2 052 073	2 370 525	2 706 243
Waste		306 036	367 857	432 197	263 343	263 343	263 343	496 120	304 597	349 888	387 562
Waste Water		752 984	859 495	981 563	658 865	658 865	658 865	1 134 746	759 566	884 027	1 020 923
Other trade receivables from exchange transactions		200 175	236 047	266 357	-	-	-	301 646	361 001	361 001	361 001
Gross: Trade and other receivables from exchange transactions		4 949 374	5 865 694	6 897 646	7 516 929	7 516 929	7 516 929	7 740 745	9 070 066	10 339 669	11 677 294
Less: Impairment for debt		(3 051 225)	(3 744 345)	(5 053 967)	(7 116 533)	(7 116 533)	(7 116 533)	(5 849 766)	(7 423 930)	(8 527 132)	(9 698 371)
Impairment for Electricity		(21 425)	(20 775)	(62 611)	-	-	-	(62 611)	(4 603 724)	(5 315 949)	(6 072 098)
Impairment for Water		(1 966 672)	(2 477 692)	(3 370 072)	-	-	-	(3 999 039)	(1 160 899)	(1 917 843)	(2 190 639)
Impairment for Waste		(250 843)	(305 511)	(368 340)	-	-	-	(412 151)	(250 483)	(289 235)	(330 377)
Impairment for Waste Water		(442 271)	(542 334)	(831 763)	-	-	-	(892 197)	(615 854)	(711 130)	(812 281)
Impairment for other trade receivables from exchange transactions		(370 014)	(398 034)	(421 181)	(7 116 533)	(7 116 533)	(7 116 533)	(483 765)	(292 976)	(292 976)	(292 976)
Total net Trade and other receivables from Exchange Transactions		1 898 149	2 121 349	1 843 679	400 396	400 396	400 396	1 890 980	1 646 136	1 812 537	1 978 822
Receivables from non-exchange transactions											
Property rates		1 622 312	1 683 420	1 770 700	2 153 851	2 153 851	2 153 851	2 059 934	2 734 438	3 046 698	3 382 193
Less: Impairment of Property rates		(773 649)	(916 547)	(1 431 812)	-	-	-	(1 431 812)	(2 325 204)	(2 684 929)	(3 066 839)
Net Property rates		848 663	766 474	338 888	2 153 851	2 153 851	2 153 851	628 122	409 234	381 770	315 351
Other receivables from non-exchange transactions		274 646	280 936	283 847	-	-	-	283 847	-	-	-
Impairment for other receivables from non-exchange transactions		(274 246)	(279 886)	(283 026)	-	-	-	(283 026)	-	-	-
Net other receivables from non-exchange transactions		400	950	822	-	-	-	822	-	-	-
Total net Receivables from non-exchange transactions		849 063	767 424	339 710	2 153 851	2 153 851	2 153 851	628 943	409 234	381 770	315 351
Inventory											
Water											
Opening Balance		3 449	3 449	3 449	3 449	3 449	3 449	3 449	4 218	4 714	5 259
System Input Volume		-	-	830 791	890 000	890 000	890 000	441 319	910 100	987 409	1 092 576
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	830 791	890 000	890 000	890 000	441 319	910 100	987 409	1 092 576
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	(830 791)	(534 000)	(534 000)	(534 000)	(441 257)	(527 858)	(599 649)	(668 271)
Billed Authorised Consumption		-	-	(830 791)	(496 620)	(496 620)	(496 620)	(441 257)	(490 908)	(557 673)	(621 496)
Billed Metered Consumption		-	-	(830 791)	(448 944)	(448 944)	(448 944)	(441 257)	(443 781)	(504 141)	(561 837)
Free Basic Water		-	-	-	(58 601)	(58 601)	(58 601)	-	(57 927)	(65 800)	(73 330)
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	(830 791)	(390 345)	(390 345)	(390 345)	(441 257)	(385 554)	(438 341)	(468 507)
Billed Unmetered Consumption		-	-	-	(47 676)	(47 676)	(47 676)	-	(47 127)	(53 532)	(59 659)
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	(47 676)	(47 676)	(47 676)	-	(47 127)	(53 532)	(59 659)
UnBilled Authorised Consumption		-	-	-	(37 380)	(37 380)	(37 380)	-	(36 950)	(41 972)	(46 775)
Unbilled Metered Consumption		-	-	-	(37 380)	(37 380)	(37 380)	-	(36 950)	(41 972)	(46 775)
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	(355 231)	(355 231)	(355 231)	-	(381 746)	(397 218)	(423 705)
Apparent losses		-	-	-	(159 376)	(159 376)	(159 376)	-	(171 681)	(178 631)	(190 551)
Unauthorised Consumption		-	-	-	(12 790)	(12 790)	(12 790)	-	(13 733)	(14 291)	(15 244)
Customer Meter Inaccuracies		-	-	-	(146 586)	(146 586)	(146 586)	-	(157 928)	(164 341)	(175 307)
Real losses		-	-	-	(195 655)	(195 655)	(195 655)	-	(210 085)	(218 587)	(233 154)
Leakage on Transmission and Distribution Mains		-	-	-	(78 478)	(78 478)	(78 478)	-	(84 263)	(87 684)	(93 535)
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	(78 478)	(78 478)	(78 478)	-	(84 263)	(87 684)	(93 535)
Leakage on Service Connections up to the point of Customer Meter		-	-	-	(39 168)	(39 168)	(39 168)	-	(42 056)	(43 763)	(46 683)
Data Transfer and Management Errors		-	-	-	269	269	269	-	496	545	600
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	(392 611)	(392 611)	(392 611)	-	(418 696)	(439 190)	(470 480)
Closing Balance Water		3 449	3 449	3 449	4 218	4 218	4 218	3 511	4 714	5 259	5 859
Agricultural											
Opening Balance	7	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	14	14	14	-	140	146	146
Issues		-	-	-	(14)	(14)	(14)	-	(140)	(146)	(146)
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs	8	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural	9	-	-	-	-	-	-	-	-	-	-

Consumables											
Standard Rated											
Opening Balance	95 648	113 150	99 343	126 421	126 421	126 421	126 421	562 731	134 716	134 717	5
Acquisitions	81 969	58 844	97 230	16	16	16	55 449	4	4	(3)	
Issues	7 (51 447)	(69 196)	(56 522)	(13)	(13)	(13)	(50 775)	(3)	(3)	(3)	
Adjustments	8 (924)	0	346	436 307	436 307	436 307	0	(428 016)	—	—	—
Write-offs	9 (2 095)	(3 454)	(3 976)	—	—	—	(9)	—	—	—	—
Closing balance - Consumables Standard Rated	113 150	99 343	126 421	562 731	562 731	562 731	131 088	134 716	134 717	134 718	
Zero Rated											
Opening Balance	519	1 298	1 381	1 300	1 300	1 300	1 300	343	638	1 111	
Acquisitions	19 465	17 170	21 181	14 933	21 933	21 933	21 101	16 000	16 900	17 500	
Issues	7 (18 483)	(16 026)	(19 254)	(15 000)	(22 000)	(22 000)	(16 929)	(15 705)	(16 427)	(17 183)	
Adjustments	8 (0)	0	—	(889)	(889)	(889)	—	—	—	—	—
Write-offs	9 (198)	(1 061)	(2 008)	—	—	—	(260)	—	—	—	—
Closing balance - Consumables Zero Rated	1 298	1 381	1 300	343	343	343	3 212	638	1 111	1 428	
Finished Goods											
Opening Balance	—	—	—	—	—	—	—	—	—	—	—
Acquisitions	—	—	—	1	1	1	—	1	1	1	
Issues	7 —	—	—	(1)	(1)	(1)	—	(1)	(1)	(1)	
Adjustments	8 —	—	—	—	—	—	—	—	—	—	
Write-offs	9 —	—	—	—	—	—	—	—	—	—	
Closing balance - Finished Goods	—	—	—	—	—	—	—	—	—	—	—
Materials and Supplies											
Opening Balance	1 025	1 025	1 025	1 025	1 025	1 025	1 025	(17 748)	2 754	4 199	
Acquisitions	—	—	—	58 008	70 880	70 880	—	79 686	81 678	85 186	
Issues	7 —	—	—	(75 603)	(88 555)	(88 555)	—	(78 274)	(80 233)	(83 679)	
Adjustments	8 —	—	—	(1 058)	(1 058)	(1 058)	—	19 089	—	—	
Write-offs	9 —	—	—	—	—	—	—	—	—	—	
Closing balance - Materials and Supplies	1 025	1 025	1 025	(17 748)	(17 748)	(17 748)	1 025	2 754	4 199	5 705	
Work-in-progress											
Opening Balance	—	—	—	—	—	—	—	—	—	—	—
Materials	—	—	—	—	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—	—	—	—	—
Closing balance - Work-in-progress	—	—	—	—	—	—	—	—	—	—	—
Housing Stock											
Opening Balance	—	(85)	(597)	(911)	(911)	(911)	(911)	(400)	—	—	—
Acquisitions	—	—	—	—	—	—	—	—	—	—	—
Transfers	—	—	—	(512)	512	512	512	—	400	—	—
Sales	—	(85)	(512)	(253)	—	—	—	—	—	—	—
Closing Balance - Housing Stock	(85)	(597)	(911)	(400)	(400)	(400)	(811)	—	—	—	—
Land											
Opening Balance	520 630	501 665	518 611	534 827	534 827	534 827	534 827	(46 468)	564 850	564 850	
Acquisitions	(18 965)	20 705	21 193	11 056	11 056	11 056	11 056	—	—	—	—
Sales	—	(3 760)	(4 982)	(592 351)	(592 351)	(592 351)	(592 351)	—	611 318	—	—
Adjustments	—	—	—	—	—	—	—	—	—	—	—
Correction of Prior period errors	—	—	—	—	—	—	—	—	—	—	—
Closing Balance - Land	501 685	518 611	534 827	(46 468)	(46 468)	(46 468)	534 827	564 850	564 850	564 850	
Closing Balance - Inventory & Consumables	620 502	623 212	666 110	502 677	502 677	502 677	672 750	707 672	710 135	712 560	
Property, plant and equipment (PPE)											
PPE at cost (value excl. finance leases)	26 163 633	26 830 657	27 022 075	30 559 272	30 629 969	30 629 969	27 353 657	30 488 965	31 905 789	33 289 047	
Leases recognised as PPE	3 969	969	969	45 205	45 205	45 205	969	31 168	21 618	15 272	
Less: Accumulated depreciation	7 372 666	8 238 413	8 739 038	9 071 044	9 071 044	9 071 044	9 249 140	9 066 704	9 491 867	9 928 015	
Total Property, plant and equipment (PPE)	2 18 791 934	18 593 213	18 284 906	21 531 433	21 604 129	21 604 129	18 145 487	21 454 429	22 435 739	23 476 304	
LIABILITIES											
Current Liabilities - Financial Liabilities											
Short term loans (other than bank overdraft)	43 595	39 136	53 177	—	—	—	53 177	—	—	—	
Current portion of long-term liabilities	256 024	197 290	67 122	161 857	161 857	161 857	161 857	155 247	95 090	53 665	
Total Current Liabilities - Financial Liabilities	299 619	236 426	120 300	161 857	161 857	161 857	46 506	155 247	95 090	53 669	
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5 312 946	6 305 241	4 558 009	1 577 185	1 577 185	1 577 185	3 950 806	1 683 183	1 174 638	491 623	
Other trade payables from exchange transactions	803 609	803 609	803 609	34	34	34	803 609	276 980	249 282	224 354	
Trade payables from Non-exchange transactions	432 778	28 741	561 047	—	—	—	600 769	—	—	—	
Trade payables from Non-exchange transactions - Other	2 993 418	3 359 721	3 790 721	94 527	94 527	94 527	4 069 134	56 364	50 727	45 655	
VAT	2 7 342 752	10 497 313	9 713 388	1 671 747	1 671 747	1 671 747	9 424 318	2 016 527	1 474 648	761 631	
Total Trade and other payables from exchange transactions	2 7 342 752	10 497 313	9 713 388	1 671 747	1 671 747	1 671 747	9 424 318	2 016 527	1 474 648	761 631	
Non-current Liabilities - Financial Liabilities											
Borrowing	4 781 117	588 066	558 935	328 403	328 403	328 403	559 096	153 438	58 348	4 578	
Other financial liabilities	4 741 749	446 319	417 082	—	—	—	417 082	—	—	—	
Total Non-current Liabilities - Financial Liabilities	1 252 066	1 034 404	976 017	328 403	328 403	328 403	976 177	153 438	58 348	4 678	
Provisions											
Retirement benefits	—	—	—	606 814	606 814	606 814	29 078	579 013	579 013	579 013	
Residual landfill site rehabilitation	178 044	113 442	108 401	202 631	202 631	202 631	108 401	187 981	191 740	195 575	
Other	1 504 032	1 504 032	1 480 201	928 759	928 759	928 759	1 480 201	861 281	831 810	805 419	
Total Provisions	1 682 076	1 617 474	1 588 602	1 738 205	1 738 205	1 738 205	1 617 680	1 628 274	1 602 563	1 581 007	
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit) - opening balance											
Accumulated surplus/(deficit) - opening balance	13 297 236	13 533 497	13 325 819	16 494 202	16 530 285	16 530 285	12 533 340	16 592 580	19 138 244	22 074 982	
GRAP adjustments	—	—	—	—	—	—	—	—	—	—	
Restated balance	13 297 236	13 533 497	13 325 819	16 494 202	16 530 285	16 530 285	12 533 340	16 592 580	19 138 244	22 074 982	
Surplus/(Deficit)	285 337	513 587	(942 350)	1 631 617	1 653 109	1 653 109	744 299	1 565 242	1 742 154	1 980 625	
Transfers to/from Reserves	(1 365)	1 397	1 750	—	—	—	—	—	—	—	
Depreciation offsets	20 550	17 954	16 376	—	—	—	—	—	—	—	
Other adjustments	43 078	(53 962)	(50 051)	—	—	—	6 691	—	—	—	
Accumulated Surplus/(Deficit)	1 13 644 637	13 912 473	12 343 543	18 125 818	18 193 395	18 193 395	13 284 320	18 157 823	20 880 398	24 055 787	
Reserves											
Housing Development Fund	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	
Capital replacement	—	—	—	—	—	—	—	—	—	—	
Stabilisation	22 287	20 890	19 140	20 890	20 890	20 890	19 140	20 890	20 890	20 890	
Other reserves	5 242 787	5 225 190	5 218 587	5 057 355	5 057 355	5 057 355	5 218 587	5 057 355	5 057 355	5 057 355	
Revaluation	2 575 075	5 256 081	5 247 727	5 088 245	5 088 245	5 088 245	5 247 727	5 088 245	5 088 245	5 088 245	
Total Reserves	2 18 919 711	19 168 554	17 591 271	23 214 063	23 271 640	23 271 640	18 532 047	23 246 068	25 988 643	29 144 032	
TOTAL COMMUNITY WEALTH/EQUITY	2 18 919 711	19 168 554	17 591 271	23 214 063	23 271 640	23 271 640	18 532 047	23 246 068	25 988 643	29 144 032	

4. SERVICES TARIFFS

Electricity Tariffs

It is recommended:

- i. That the electricity tariffs for the 2023/24 financial year be increased with 4.70% (on average) above the previous year and by 4.60% and 4.60% in the two respective outer years subject to Nersa approval.
- ii. That the new electricity tariffs for 2023/24 be applicable from the consumer month of 1 July 2023.
- iii. That for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and with a winter and summer component for all tariffs.
- iv. That the following charges and prices excluding VAT in connection with the supply and consumption of electricity are submitted for approval.

CENTLEC : ELECTRICITY SERVICES COSTS - ELECTRICITY TARIFFS
2023-24 TO 2025/2026

Annexure A

		% Increase (for 21/22)		2023/2024		% Increase (for 2023/24)		2024/2025		% 2025/2026	
		Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Prepayment Inclining Block for Indigents Tariff											
Indigent (1 to 50) Free Basic Electricity	14,59%	1,49	1,89	4,70%	5,56	1,98	2,11	4,60%	1,63	2,07	
Indigent (51 to 350) Lifeline Tariff	14,59%	1,58	2,02	4,70%	1,66	2,11	4,60%	1,73	2,21		
Indigent (> 350) Lifeline Tariff	14,59%	2,16	2,39	4,70%	2,26	2,50	4,60%	2,36	2,62		
Overall	14,59%			4,70%				4,60%			
Pre Payment Inclining Block Tariff											
EL0001/ELSM01	Block 1 (1 - 350kWh)	14,59%	1,91	2,36	4,70%	2,00	2,47	4,60%	2,09	2,58	
EL0001	Block 2 (351kWh and above)	14,59%	2,20	2,86	4,70%	2,30	2,99	4,60%	2,41	3,13	
Overall (including Indigent T)	14,59%			4,70%				4,60%			
Conventional Inclining Block											
EL0001	Block 1 (1 - 350kWh)	14,59%	1,91	2,36	4,70%	2,00	2,47	4,60%	2,09	2,58	
EL0001	Block 2 (351kWh and above)	14,59%	2,20	2,86	4,70%	2,30	2,99	4,60%	2,41	3,13	
Overall	14,59%			4,70%				4,60%			
Homeflex Tariff Single Phase											
ELRHDP/E1RHDP	% Increase (for 21/22)	14,59%	203,92	203,92	4,70%	213,50	213,50	4,60%	223,32	223,32	
ELRHDS/E1RHDS		14,59%	2,65	4,88	4,70%	2,77	5,11	4,60%	2,90	5,34	
ELRHDO/E1RHDO		14,59%	1,99	2,68	4,70%	2,08	2,81	4,60%	2,18	2,94	
Overall	14,59%		1,68	2,59	4,70%	1,76	2,71	4,60%	1,84	2,83	
Homeflex Tariff Three Phase											
ELRHDP/E1RHDP	% Increase (for 21/22)	14,59%	580,85	580,85	4,70%	608,15	608,15	4,60%	636,12	636,12	
ELRHDS/E1RHDS		14,59%	2,65	4,88	4,70%	2,77	5,11	4,60%	2,90	5,34	
ELRHDO/E1RHDO		14,59%	1,99	2,68	4,70%	2,08	2,81	4,60%	2,18	2,94	
Overall	14,59%		1,68	2,59	4,70%	1,76	2,71	4,60%	1,84	2,83	
Pre Payment Flat Business Tariff											
EL0005/ELSM05	% Increase (for 21/22)	14,59%	2,84	2,97	4,70%	2,98	3,11	4,60%	3,11	3,25	
Overall	14,59%			4,70%				4,60%			
Rotary Flat Business Tariff (EL0005)											
EL0005/ELSM05	% Increase (for 21/22)	14,59%	2,84	2,97	4,70%	2,98	3,11	4,60%	3,11	3,25	
Overall	14,59%			4,70%				4,60%			

Comflex Single Phase		% Increase (for 21/22)	Summer	2023/2024 Winter	% Increase (for 2023/24)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2025/2026 Winter
Single Phase Basic Charge	10,50% R	201,915 R	201,915	4,70%	211,40	211,40	4,60%	221,13	221,13	4,60%	221,13	221,13	5,09
Peak Energy (kWh)	10,50% R	3,134 R	4,645	4,70%	3,28	4,86	4,60%	3,43	3,43	4,60%	3,43	3,43	5,09
Standard Energy (kWh)	10,50% R	1,749 R	2,840	4,70%	1,83	2,97	4,60%	1,92	1,92	4,60%	1,92	1,92	3,11
Off-Peak (kWh)	10,50% R	1,623 R	2,085	4,70%	1,70	2,18	4,60%	1,78	1,78	4,60%	1,78	1,78	2,28
Overall	10,50%			4,70%			4,60%			4,60%			4,60%
Comflex Three Phase		% Increase (for 21/22)	Summer	2023/2024 Winter	% Increase (for 2023/24)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2025/2026 Winter
Three Phase Basic Charge	10,50% R	605,776 R	605,776	4,60%	633,64	633,64	4,60%	662,79	662,79	4,60%	662,79	662,79	662,79
Peak Energy (kWh)	10,50% R	3,134 R	4,645	4,60%	3,28	4,86	4,60%	3,43	3,43	4,60%	3,43	3,43	5,08
Standard Energy (kWh)	10,50% R	1,749 R	2,840	4,60%	1,83	2,97	4,60%	1,91	1,91	4,60%	1,91	1,91	3,11
Off-Peak (kWh)	10,50% R	1,623 R	2,085	4,60%	1,70	2,18	4,60%	1,78	1,78	4,60%	1,78	1,78	2,28
Overall	10,50%			4,60%			4,60%			4,60%			4,60%
Electflex 1		% Increase (for 21/22)	Summer	2023/2024 Winter	% Increase (for 2023/24)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2025/2026 Winter
Basic Charge	4,40%	4,148,27	4,148,27	4,70%	4,343,24	4,343,24	4,60%	4,543,02	4,543,02	4,60%	4,543,02	4,543,02	4,543,02
Access Charge (kVA)	14,60%	61,87	61,87	4,70%	64,78	64,78	4,60%	67,76	67,76	4,60%	67,76	67,76	67,76
Max Demand (kVA)	14,59%	172,43	172,43	4,70%	180,54	180,54	4,60%	188,84	188,84	4,60%	188,84	188,84	188,84
Peak Energy (kWh)	4,40% R	1,934 R	3,807	4,70%	2,03	3,99	4,60%	2,12	2,12	4,60%	2,12	2,12	4,17
Standard Energy (kWh)	4,40% R	1,269 R	1,950	4,70%	1,33	2,04	4,60%	1,39	1,39	4,60%	1,39	1,39	2,14
Off-Peak Energy (kWh)	4,41% R	1,176 R	1,826	4,70%	1,23	1,91	4,60%	1,29	1,29	4,60%	1,29	1,29	2,00
Overall	7,80%			4,70%			4,60%			4,60%			4,60%
Electflex 2		% Increase (for 21/22)	Summer	2023/2024 Winter	% Increase (for 2023/24)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2025/2026 Winter
Basic Charge	4,40%	2,748,69	2,748,69	4,70%	2,877,88	2,877,88	4,60%	3010,27	3010,27	4,60%	3010,27	3010,27	3010,27
Access Charge (kVA)	14,58%	68,54	68,54	4,70%	71,76	71,76	4,60%	75,06	75,06	4,60%	75,06	75,06	75,06
Max Demand (kVA)	14,60%	186,00	186,00	4,70%	194,75	194,75	4,60%	203,70	203,70	4,60%	203,70	203,70	203,70
Peak Energy (kWh)	4,40% R	1,934 R	3,801	4,70%	2,03	3,98	4,60%	2,12	2,12	4,60%	2,12	2,12	4,16
Standard Energy (kWh)	4,40% R	1,269 R	1,945	4,70%	1,33	2,04	4,60%	1,39	1,39	4,60%	1,39	1,39	2,13
Off-Peak Energy (kWh)	4,40% R	1,120 R	1,783	4,70%	1,17	1,87	4,60%	1,23	1,23	4,60%	1,23	1,23	1,95
Overall	7,80%			4,70%			4,60%			4,60%			4,60%
Electflex 3		% Increase (for 21/22)	Summer	2023/2024 Winter	% Increase (for 2023/24)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2024/2025 Winter	% Increase (for 2024/25)	Summer	2025/2026 Winter
Basic Charge	4,40%	2,142,59	2,142,59	4,70%	2,243,29	2,243,29	4,60%	2,346,48	2,346,48	4,60%	2,346,48	2,346,48	2,346,48
Access Charge (kVA)	14,60%	71,60	71,60	4,70%	74,97	74,97	4,60%	78,42	78,42	4,60%	78,42	78,42	78,42
Max Demand (kVA)	14,59%	200,89	200,89	4,70%	210,33	210,33	4,60%	220,01	220,01	4,60%	220,01	220,01	220,01
Peak Energy (kWh)	4,40%	2,03	3,81	4,70%	2,13	3,98	4,60%	2,23	2,23	4,60%	2,23	2,23	4,17
Standard Energy (kWh)	4,40%	1,33	1,94	4,70%	1,39	2,03	4,60%	1,46	1,46	4,60%	1,46	1,46	2,12
Off-Peak Energy (kWh)	4,40%	1,19	1,81	4,70%	1,25	1,90	4,60%	1,31	1,31	4,60%	1,31	1,31	1,95
Overall	7,80%			4,70%			4,60%			4,60%			4,60%

		% Increase (for 21/22)	Summer	Winter	2023/2024	% Increase (for 2023/24)	Summer	Winter	2024/2025	% Increase (for 2024/25)	Summer	Winter	2025/2026	
Bulk Resell 2														
Basic Charge		14.59%	3,692,87	3,692,87	4,70%	3,866,43	3,866,43	4,60%	4,044,29	4,044,29	4,044,29	4,044,29	4,044,29	
Max Demand (kVA)		14.61%	26,69	26,69	4,70%	27,95	27,95	4,60%	29,23	29,23	29,23	29,23	29,23	
Peak Energy (kWh)		14.59%	2,31	3,35	4,70%	2,42	3,50	4,60%	2,53	2,53	2,53	2,53	2,53	
Standard Energy (kWh)		14.59%	1,85	2,38	4,70%	1,94	2,49	4,60%	2,02	2,02	2,02	2,02	2,02	
Off-Peak Energy (kWh)		14.59%	1,37	2,01	4,70%	1,43	2,10	4,60%	1,50	1,50	1,50	1,50	1,50	
Overall		14.59%			4,70%				4,60%					
Bulk Resell 3														
Basic Charge		14.59%	R 3,842,721	R 3,842,721	4,70%	4,023,33	4,023,33	4,60%	4,208,40	4,208,40	4,208,40	4,208,40	4,208,40	
Max Demand (kVA)		14.56%	R 19,058	R 19,058	4,70%	19,95	19,95	4,60%	20,87	20,87	20,87	20,87	20,87	
Peak Energy (kWh)		14.59%	R 2,366	R 3,360	4,70%	2,48	3,52	4,60%	2,59	2,59	2,59	2,59	2,59	
Standard Energy (kWh)		14.59%	R 1,928	R 2,783	4,70%	2,02	2,91	4,60%	2,11	2,11	2,11	2,11	2,11	
Off-Peak Energy (kWh)		14.59%	R 1,384	R 1,943	4,70%	1,45	2,03	4,60%	1,52	1,52	1,52	1,52	1,52	
Overall		14.58%			4,70%				4,60%					
Sport Stadiums on ToU														
Peak Energy (kWh)		14.59%	3,77	6,75	4,70%	3,94	7,06	4,60%	4,13	4,13	4,13	4,13	4,13	
Standard Energy (kWh)		14.59%	2,38	3,65	4,70%	2,49	3,83	4,60%	2,61	2,61	2,61	2,61	2,61	
Off-Peak Energy (kWh)		14.59%	2,03	3,28	4,70%	2,12	3,44	4,60%	2,22	2,22	2,22	2,22	2,22	
Overall		14.59%			4,70%				4,60%					
Centlec Departmental on ToU														
Peak Energy (kWh)		14.59%	2,29	4,30	4,70%	2,39	4,50	4,60%	2,50	2,50	2,50	2,50	2,50	
Standard Energy (kWh)		14.59%	1,47	2,45	4,70%	1,53	2,56	4,60%	1,60	1,60	1,60	1,60	1,60	
Off-Peak Energy (kWh)		14.59%	1,29	2,33	4,70%	1,35	2,44	4,60%	1,41	1,41	1,41	1,41	1,41	
Overall		14.59%			4,70%				4,60%					
Departmental														
kWh (Centlec)		14.59%	2,16	2,16	4,70%	2,26	2,26	4,60%	2,36	2,36	2,36	2,36	2,36	
Overall		14.59%			4,70%				4,60%					

		% Increase (for 21/22)	Summer	2023/2024 Winter
Net Metering	kWh (Cent/€c)	0,02%		
	Overall	0,02%		
Alternative Resell Tariff		% Increase (for 21/22)	Summer	Winter
	Basic kWh	14,59%		
	Overall	14,59%		
Homeflex Net Metering (NEW)				
	Basic Charge Single Phase	203,92	203,92	0,00
	Basic Charge 3 phase	580,85	580,85	0,00
	Peak (kWh)	2,65	4,88	-
	Standard (kWh)	1,99	2,68	1,43
	Off Peak (kWh)	1,68	2,59	0,99
	Overall		0,63	0,72
Commflex Net Metering (NEW)				
	Basic Charge	201,91	201,91	0,00
	Basic Charge Single Phase	605,78	605,78	0,00
	Basic Charge 3 phase	3,13	4,65	-
	Peak (kWh)	1,75	2,84	1,43
	Standard (kWh)			1,33
	Off Peak (kWh)	1,62	2,08	0,63
	Overall		0,63	0,72
Bulk Resell Net Metering (NEW)				
	Basic Charge	3.842,72	3.842,72	0,00
	Demand Charge (kVA)	19,06	19,06	0,00
	Peak (kWh)	2,37	3,36	1,43
	Standard (kWh)	1,93	2,78	0,99
	Off Peak (kWh)	1,38	1,94	0,63
	Overall		0,63	0,72
Elecflex Net Metering (NEW)				
	Basic Charge	2.142,59	2.142,59	0,00
	Access Charge (kVA)	71,60	71,60	0,00
	Max Demand (kVA)	200,89	200,89	0,00
	Peak Energy (kWh)	1,98	3,71	1,43
	Standard Energy (kWh)	1,30	1,89	0,99
	Off-Peak Energy (kWh)	1,16	1,77	0,63
	Overall		0,63	0,72

ANNEXURE A1

Mangaung Metropolitan Municipality (MMM)

DETERMINATION OF PROPERTY RATES TARIFFS FOR THE 2023/2024 FINANCIAL YEAR

In terms of the relevant legislation the Mangaung Metropolitan Municipality at a meeting held on **31 May 2023**, resolved to amend its Tariffs for Property Rates with effect from **1 July 2023** as follows:

Start date: 01 JULY 2023

End date: 30 JUNE 2024

1. THAT in terms of Sections 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections 4(1)(c)(ii) and 11(3)(i) and 75A of the Local Government: Municipal Systems Act 32 of 2000, the following rates in the Rand **BE LEVIED** for the financial year 1 July 2023 to 30 June 2024, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

Category	Rate in the Rand 2022/2023	Rate in the Rand 2023/2024	Tariff Code
Residential Properties	0.9474	0.9974	VAGOV2, VAGOP2 VAIND1, VARES1, VARES3, VARES4, VAAGR2
Business and Commercial Properties	3.2213	3.3919	VABUS1
Industrial Properties	3.2213	3.3919	VABUS1
Agricultural Properties	0.2369	0.2494	VAAGR1
Mining Properties	3.2213	3.3919	VABUS1
Public Service Purposes	3.2213	3.3919	VAGOP1, VAGOV1
Government Properties	3.2213	3.3919	VAGOP1, VAGOV1

Public Service Infrastructure Properties	0.2369	0.2494	VAPSI1
Places of Public Worship	0.0000	0.0000	VAEXM1
Private Open Space	0.9474	0.9974	VAGOV2, VAGOP2 VAIND1, VARES1, VARES3, VARES4
Private Road	0.9474	0.9974	VAGOV2, VAGOP2 VAIND1, VARES1, VARES3, VARES4
Public Benefit Organisations	0.0000	0.0000	VAEXM1
Municipal Properties	0.0000	0.0000	VAMUN1
Guesthouses	3.2213	3.3919	VABUS1
Vacant Land	To be determined based on use	To be determined based on use	

2. That the rates levied in terms of paragraph 1 above **SHALL BECOME DUE AND PAYABLE** in twelve equal instalments on fixed days for twelve consecutive months, these being the due date stipulated in the account sent to the ratepayer.

3. That interest at the **prime rate + .1%** will **BE CHARGED** per month or part thereof on all arrear property rates at the applicable interest rate.

4. That in terms of Section 15(1)(b) of the Act read with Council's Property Rates Policy, the Council grants, the following reduction in market value and rebates on the rate levied for the financial year 2023/2024 to any owner of ratable property in the following circumstances:
 - 4.1 That in terms of section 17(h) of the Municipal Property Rates Act, No 6 of 2004, read in conjunction with the Council's Property Rates Policy the impermissible value and reduction of the market value of a property assigned to the residential category in the valuation roll or supplementary valuation roll, **BE DETERMINED** as **R 100 000**.

- 4.2 **Indigent household** – Owner of residential property, registered in terms of Council's approved indigent policy, **BE REBATED 100%** from amount levied on Property Rates.
- 4.3 **Age / Senior Citizen and disabled persons** – That in addition to the reduction in 4.1 above and subject to requirements as set out in Council's Rates Policy, an **ADDITIONAL** reduction of **R 200 000** on the market value of qualifying senior citizens and disabled persons **BE GRANTED**.
- The applicant must:
- i. be the registered owner of the property;
 - ii. produce a valid identity document;
 - iii. be at least 60 years of age upon application, approved disability grantee or approved medically boarded person;
 - iv. not be in receipt of an indigent assessment rate rebate;
 - v. reside permanently on the property as prescribed in Council's Property Rates Policy;
 - vi. That the market value of the property does not exceed **R 2 000 000** (Two million rand only);
- 4.4 **Child headed households** – That a child headed household registered in terms of Council's approved rates policy, **BE REBATED 100%** from amount levied on Property Rates **IF:**
- The total monthly income from all sources does not exceed an amount equal to three state pensions (per month) as determined by the National Minister of Finance.
- 4.5 **Agricultural** – That an agricultural property as defined in terms of the Council's approved rates policy **BE LEVIED** at the standard ratio of 1:0.25 of the tariff for residential properties and therefore an effective **REBATE** of 75% on the tariff for residential properties will apply. It should be noted that **NO ADDITIONAL REBATES** shall be granted if this rebate applies.
- 4.6 **Township Development** – Owner of a township development **BE REBATED 50%** from amount levied on Property Rates.

5. **Public Service Infrastructure** properties as defined under section 1 of the Municipal Property Rates Act 6 of 2004 read in conjunction with section 11(1)(b) and 17(1) be **LEVIED at MARKET VALUE LESS 30%**. That a Public Service Infrastructure property **BE LEVIED** at the standard ratio of 1:0.25 of the tariff for residential properties and therefore an effective **REBATE** of 75% on the tariff for residential properties will apply. The following Public Service Infrastructure properties are however excluded in terms of section 17 (1) (aA) and therefore is considered impermissible to levy rates:

- a) National, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plans or water pumps forming part of a water or sewer scheme serving the public;
- c) Railway lines forming part of a national railway system;
- d) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
- e) A right registered against immovable property in connection with infrastructure mentioned in paragraphs a) to e) above.

6. Notwithstanding the requirements of the Council's Property Rates Policy, the following categories of properties **BE EXEMPTED** from paying property rates:

- 6.1 **Municipal Properties** (Except where non-market related rental is applicable in which case the property is categorised according to its use (i.e. residential, business, etc.)).
- 6.2 **Properties owned by public benefit organisations** and used for any specific public benefit activities as listed under Part 1 of the Ninth Schedule to the Income Tax Act, 1962 (Act 58 of 1962) and in adherence to the requirements of the Council's Property Rates Policy.
- 6.3 **Places of Public Worship.**

ANNEXURE A2

Mangaung Metropolitan Municipality (MMM)

DETERMINATION OF SEWERAGE DISPOSAL SERVICES TARIFFS FOR THE 2023/2024 FINANCIAL YEAR

In terms of the relevant legislation the Mangaung Metropolitan Municipality at a meeting held on **31 May 2023**, resolved to amend its Tariffs for Sewerage Disposal Services with effect from **1 July 2023** as follows:

Start date: 01 JULY 2023 VAT EXCLUDED

End date: 30 JUNE 2024

The amounts due for wastewater services for the 2023/2024 financial year BE PAID on dates as indicated on accounts which will be rendered from **1 July 2023**.

The sewerage charges are linked to the market value of the property.

ALL TARIFFS LISTED BELOW, OR TO BE CALCULATED IN TERMS OF THIS SCHEDULE OF TARIFFS EXCLUDE VAT.

- Charges will be levied for the financial year 1 July 2023 to 30 June 2024, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

Category	Rate in the Rand 2022/2023	Rate in the Rand 2023/2024	Minimum Charges Rand	Tariff Code
Non-residential	0.5870	0.6216	185.24 per month	SA0010, SA0019, SA0021, SADEP1, SAEDU1, SAGOV1, SAPOS1, SATN01, SA2050
Residential	0.4001	0.4213	140.60 per month	SA0018, SA0020, SA0021, SAN022, SAIND1, SA2051
Exempt	0.0000	0.0000	0.00 per month	SA0000, SA0070, SA0080, SA0090

- That the charges levied in terms of paragraph 1 above **SHALL BECOME DUE AND PAYABLE** in twelve equal instalments on fixed days for twelve consecutive months, these being the due date stipulated in the account sent to the ratepayer.

3. That interest at the **prime rate + 1%** will **BE CHARGED** per month or part thereof on all arrear sanitation charges at the applicable interest rate.
4. The minimum charges will only be applicable when the charges based on market value is below the minimum charges specified under paragraph 1 and is not exempt in terms of other sections within this document.
5. The following rebates and exemptions will apply in respect of sewerage charges: -
 - a. All residential properties with a market value of **R 100 000.00** or less are exempted from paying of sewerage charges;
 - b. All residential properties using other levels of sanitation than waterborne shall pay according to the general tariff booklet when they apply for the emptying of septic tank or VIP;
 - c. The residential properties in the following areas are excluded from the payment of sewerage charges:
 - i. Bloemdustria
 - ii. Ribblesdale
 - iii. Bloemspruit
 - iv. Bainsvlei
 - v. Farms and Peri-Urban areas in Thaba Nchu.
6. The following special arrangements is in place with the following institutions: -
 - a. For churches, church halls and other places of similar nature, qualifying charitable institutions and welfare organizations a charge of **R 162.26 (2022/2023: R 154.09)** will be levied per sanitary point per month (**TARIFF CODE – SA4240, SP4180**);
 - b. For Martie du Plessis School, Dr Böhmer School, Lettie Fouché School and schools of similar nature a charge of **R 81.13 (2022/2023: R 77.05)** will be levied per sanitary point per month (**TARIFF CODE – SP5170**).

ANNEXURE A3

Mangaung Metropolitan Municipality (MMM)

TARIFFS: WASTE MANAGEMENT SERVICES FOR THE 2023/2024 FINANCIAL YEAR

In terms of the relevant legislation the Mangaung Metropolitan Municipality at a meeting held on **31 May 2023**, resolved to amend its Tariffs for Waste Management Services with effect from **1 July 2023** as follows:

Start date: 01 JULY 2023 VAT EXCLUDED

End date: 30 JUNE 2024

The amounts due for waste management services for the 2023/2024 financial year BE PAID on dates as indicated on accounts which will be rendered from **1 July 2023**.

ALL TARIFFS LISTED BELOW, OR TO BE CALCULATED IN TERMS OF THIS SCHEDULE OF TARIFFS EXCLUDE VAT.

COLLECTION AND DISPOSAL TARIFFS

Charges shall be levied on and recovered from all consumers of the Council's Waste Management Services who utilized / requested the Council's Waste Management Services, such consumers shall include the owners and occupiers of the premises in respect of which the services are rendered, and such charges shall be recoverable from such owners and occupiers jointly and severally. "Occupiers" and "Owners" as intended herein shall be as defined in the Waste Management By-laws as well as Credit Control and Debt Collection Policy of the Council.

Charges shall be levied per consumer as intended above in respect of each service point (as defined in the Waste Management Tariff policy and By-laws of the Council).

1. DOMESTIC REFUSE REMOVAL TARIFF

TARIFF CODE – RFRES1

This tariff is applicable for all erven used for residential purposes.

The tariffs included under this item is limited to a maximum of one removal per week.

An additional fee will be charged for the costs associated with the type of service required as contained in the Tariffs booklet.

All residential properties with a market value of R 100 000.00 or less are exempted from paying refuse removal charges.

Size of the Stand (Square meters)	Tariff per month 2022/2023	Tariff per month 2023/2024
0 – 300	60.07	63.97
301 – 600	80.08	85.69
601 – 900	142.77	153.76
901 – 1500	196.44	212.94
More than 1500	256.77	281.68

2. FLATS AND TOWNHOUSES PER UNIT

TARIFF CODE – RFSS01

This tariff is applicable to all townhouses or flats.

The tariffs included under this item is limited to a maximum of one removal per week.

- An additional fee will be charged for the costs associated with the type of service required as contained in the Tariffs booklet.

The collection by waste removal vehicles shall be done from one central point per flat or townhouse complex.

All residential properties with a market value of R 100 000.00 or less are exempted from paying refuse removal charges.

Item	Tariff per month 2022/2023	Tariff per month 2023/2024
Per Unit	142.77	152.05

3. DUET HOUSES AND PRIVATE TOWNS

TARIFF CODE – RFSSD1

This tariff is applicable to all duet houses and private towns.

The tariffs included under this item is limited to a maximum of one removal per week.

- An additional fee will be charged for the costs associated with the type of service required as contained in the Tariffs booklet.

All residential properties with a market value of R 100 000.00 or less are exempted from paying refuse removal charges.

Size of the Stand (Square meters)	Tariff per month 2022/2023	Tariff per month 2023/2024
0 – 300	60.07	63.97
301 – 600	80.08	85.69
601 – 900	142.77	153.76
901 – 1500	196.44	212.94
More than 1500	256.77	281.68

4. BUSINESSES, COMMERCIAL AND INDUSTRIAL TARIFF CODE – RFBUS1, RFMUN2

This tariff is applicable to all businesses, commercial and industrial entities.

The tariffs included under this item is limited to a maximum of one removal per week.

Frequency of removal	Tariff per month 2022/2023	Tariff per month 2023/2024
Non-Bulk	329.96	366.92
Bulk	329.96	366.92

For Bulk entities an additional fee will be charged for landfill costs as well as costs associated with the type of service required as contained in the Tariffs booklet.

5. EXEMPT PROPERTIES TARIFF CODE – RFGR01, RFMUN1, RFUND1

The following properties will be **EXEMPT** from paying refuse charges:

- a. No refuse will be levied on garages and gardens if separately registered as a sectional title unit in the Deeds Office;
- b. Specified municipal properties as registered in the name of Mangaung Metropolitan Municipality;
- c. Any other exempt properties.

6. SPECIAL ARRANGEMENTS

The following special arrangements is in place with the following institutions: -

- a. For churches, church halls and other places of similar nature, qualifying charitable institutions and welfare organizations a charge of R 62.91 (2022/2023: R 59.07) will be levied per refuse point per month (**TARIFF CODE – RF4180**);
- b. For Martie du Plessis School, Dr Böhmer School, Lettie Fouché School and schools of similar nature a charge of R 31.45 (2021/2022: R 29.53) will be levied per refuse point per month (**TARIFF CODE – RF5170**).

Mangaung Metropolitan Municipality (MMM)

Tariffs: Water Supply Services and Incidental Charges

In terms of the relevant legislation the Mangaung Metropolitan Municipality at a meeting held on **31 May 2023**, resolved to amend its Tariffs for Water Supply and Incidental Charges with effect from **1 July 2023** as follows:

Start date: 01 JULY 2023 VAT EXCLUDED

End date: 30 JUNE 2024

1. TARIFFS: WATER SUPPLY AND INCIDENTAL CHARGES

The amounts due for water services for the 2023/2024 financial year to be affected on dates as indicated on accounts which will be rendered from 1 July 2023.

Reference to “per month” in the tariffs is based on a meter reading period of 30,4375 days.

Use is the determining factor for tariff application but where a mixed use occurs on any given property, the property zoning will be the determining factor in the tariff application

ALL TARIFFS LISTED BELOW OR TO BE CALCULATED IN TERMS OF THIS SCHEDULE OF TARIFFS EXCLUDE VAT.

2. WATER TARIFFS

Charges shall be levied in respect of each separate connection for water (as defined in the Water Supply By-laws and Credit and Debt Collection Policy of the Council). It is further noted that the tariffs effective to consumption as from 01 July 2023 and accounts as from those generated in July 2023 on a pro rata basis where applicable, will be levied.

All the tariffs are applicable to prepaid water meters except where specifically excluded.

Where prepaid water meters are installed, a percentage in accordance with the debt collection and credit control policy of the vended amount will go towards the settlement of any other outstanding debts owed by that property. This percentage may be increased to achieve the objectives as set out in the Debt Collection and Credit Control Policy.

3. CONSUMPTION TARIFFS

3.1 Household Use	Tariff Code – WA0091
Sport Clubs	Tariff Code – WA0086
Flats, Townhouses, Duets	Tariff Code – WA0113

The tariffs listed in this item shall be payable where water, used solely for household purposes or sport clubs, has been supplied.

For Flats, Townhouses, Duets and other similar types of improvements the total units consumed is divided by the number of consumers (Flats, Townhouses, Duets, etc.) as per the sliding scale below for household use.

Sports clubs referred to in this segment are only those that were incorporated in the Council's Sport Club Scheme. If not, these are to be treated as a business.

If a small business is conducted as a primary right in terms of a Town Planning Scheme from a property used for household purposes, and the connection size is either a 15mm or 20mm connection, the tariffs in the table below shall apply. However, any connection which is greater than 20mm and the property is not exclusively used for residential purposes, shall be charged in terms of the tariffs as detailed in 3.5 below.

All registered indigent account holders will be granted a total of 6 kl free basic consumption subject to the stipulations of the Council's indigent policy.

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 6 kl / month	10.86	11.40
7 – 15 kl / month	26.30	28.14
16 – 30 kl / month	29.84	32.23
31 – 60 kl / month	36.41	39.69
61 or more kl / month	43.58	48.37

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Applicable to all water meters for users as per 3.1, except for households where the market value of the property is below R 100 000 or for prepaid water meters.	41.14	45.25

3.2 Informal settlements

Tariff Code – WAIC91

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
This item is applicable in cases where stands units are supplied by means of a standpipe (no stand connection available).	0.00	0.00

3.3 Sewerage Effluent

3.3.1 Purified Sewerage Effluent

Tariff Code – WA0087

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	2.73	3.00

3.3.2 Raw Sewerage Effluent

Tariff Code – WA0088

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	2.37	2.61

3.4 Unmetered and/or Unread Connections

Tariffs payable in respect of un-metered connections where the Water Supply By-laws of the Council do not provide an alternative method for calculating consumption or estimating consumption for purposes of interim charges: -

3.4.1 Household use:

Tariff Code – BW0097/BW0107/BW0108

Any premises, including vacant stands, where Council Water Supply is available, but the supply is not directly connected to the Council's water reticulation system, the monthly minimum basic charge below will be levied until such time that the relevant premises including vacant stands, have been connected where after the tariff sliding scale in item 3.1 will apply.

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Fixed rate per month.	62.05	69.50

3.4.2 Business and other uses not included in items 3.1, 3.2, 3.4.1, 3.5, 3.8 and 3.9:

Businesses and other

Tariff Code – BW0105

Any premises, including vacant stands, where Council Water Supply is available, but the supply is not directly connected to the Council's water reticulation system, the monthly minimum basic charge below will be levied until such time that the relevant premises including vacant stands, have been connected where after the tariff sliding scale in item 3.5 will apply.

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Fixed rate per month.	1505.15	1685.77

3.5 Business and Other Uses:

Businesses

Tariff Code – WA0090

Schools and Churches

Tariff Code – WA0092

Industries

Tariff Code – WA0093

South African Defense Force

Tariff Code – WA0095

Combination meters

Tariff Code – WA0101

These tariffs apply to e.g. the following uses: business, commercial, industrial, government, mining, schools, crèches, sport clubs including sport clubs whose lease agreements with Council have expired, private hostels, private hospitals and clinics, agriculture, temporary connections for building or business use.

New developments will be charged at the business tariff rate as specified under this item for the duration of the development. After the development is complete, the property or properties will be charged at the rate as applicable to the category of the property that was developed.

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 60 kl / month	27.97	29.37
61 – 100 kl / month	37.16	40.50
101 or more kl / month	45.14	50.11

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Fixed rate per month. Applicable to all meters noted under item 3.5 except tariff WA0101	951.79	1046.97

3.6 Private Internal Water Leaks

In case of exceptionally high meter readings of water consumption, due to leaks from a private internal pipeline, the General Manager: Revenue Management or his nominee, may determine that the excess consumption be levied at R15.00 per kiloliter for a maximum period of 91 days, the commencement date of such period to be determined in the entire discretion of the said General Manager. A reduction in consumption is required as well as proof of the leak been rectified as substantiated by a plumber's invoice or affidavit from the consumer which must be submitted to the municipality within 90 days after repair of the leak. This is only applicable to residential consumers.

3.7 Fire meters

Tariff Code – WA0084

A Fire meter is installed when there is an existing fire connection pipe which is not metered. This meter is intended to measure water consumption when the owner of the property experiences a fire challenge.

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	34.08	37.49

3.8 Municipal Departmental:

Exclusive of VAT

Tariff Code – WA0096

Inclusive of VAT

Tariff Code – WA0996

These include the charges for the consumption of water between municipal properties to record interdepartmental charges between the different Directorates of Council.

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	66.35	72.33

3.9 Indigent Households:

Tariff Code – WAIN91

The tariffs under this item is applicable to all registered indigents as per the Council's indigent policy.

All registered indigent account holders will be granted a total of 6 kl free basic consumption subject to the stipulations of the Council's indigent policy.

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 6 kl / month	0.00	0.00
7 – 15 kl / month	26.30	28.14

16 – 30 kl / month	29.84	32.23
31 – 60 kl / month	36.41	39.69
61 or more kl / month	43.58	48.37

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Applicable to all water meters for users as per 3.1, except for households where the market value of the property is below R 100 000 or for prepaid water meters.	0.00	0.00

3.10 Boreholes

Tariff Code – BW0098

A borehole, for the purposes of this document, is a narrow shaft bored in the ground, either vertically or horizontally which is used primarily for the extraction of water.

This tariff will apply to all categories of properties as noted in item 3, except for item 3.2, 3.6 and 3.9.

This tariff will apply to all properties with a borehole as noted above irrespective of whether a water connection has been made to the property.

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Fixed rate per month.	123.94	138.81

4. CONSUMPTION TARIFFS WHEN UNDER WATER RESTRICTIONS – LEVEL 2

The tariffs noted under this section becomes applicable as soon a notice is issued by the Department of Water Affairs and Sanitation in terms of item 6(1) of Schedule 3 to the National Water Act of 1998 (Act No. 36 of 1998) regarding the limitation of use of water.

This is the first phase of restrictions that will be applied should restrictions be implemented. Please refer to item 5 should additional restrictions be required to be implemented.

4.1 Household Use	Tariff Code – WA0091
Sport Clubs	Tariff Code – WA0086
Flats, Townhouses, Duets	Tariff Code – WA0113

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 6 kl / month	10.86	11.40
7 – 15 kl / month	26.30	28.14
16 – 30 kl / month	35.81	38.67
31 – 60 kl / month	50.97	55.56
61 or more kl / month	65.37	72.56

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Applicable to all water meters for users as per 4.1, except for households where the market value of the property is below R 100 000 or for prepaid water meters.	41.14	45.25

4.2 Business and Other Uses:

Businesses	Tariff Code – WA0090
Schools and Churches	Tariff Code – WA0092
Industries	Tariff Code – WA0093
South African Defense Force	Tariff Code – WA0095
Combination meters	Tariff Code – WA0101

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 60 kl / month	27.97	29.37
61 – 100 kl / month	48.31	56.71
101 or more kl / month	76.74	85.18

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Fixed rate per month.	951.79	1046.97

4.3 Fire meters

Tariff Code – WA0084

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	40.90	44.99

4.4 Municipal Departmental:

Exclusive of VAT

Tariff Code – WA0096

Inclusive of VAT

Tariff Code – WA0996

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	82.27	86.79

4.5 Indigent Households:

Tariff Code – WAIN91

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 6 kl / month	0.00	0.00
7 – 15 kl / month	26.30	28.14
16 – 30 kl / month	35.81	38.67
31 – 60 kl / month	50.97	55.56
61 or more kl / month	65.37	72.56

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Applicable to all water meters for users as per 4.1, except for households where the market value of the property is below R 100 000 or for prepaid water meters.	0.00	0.00

5. CONSUMPTION TARIFFS WHEN UNDER WATER EMERGENCY SITUATION – LEVEL 3

The tariffs noted under this section becomes applicable as soon a notice is issued by the Department of Water Affairs and Sanitation in terms of item 6(1) of Schedule 3 to the National Water Act of 1998 (Act No. 36 of 1998) regarding the limitation of use of water.

This is the final phase of restrictions that will be applied should restrictions be implemented. Please refer to item 4 regarding the first phase of restrictions to be implemented.

5.1 Household Use	Tariff Code – WA0091
Sport Clubs	Tariff Code – WA0086
Flats, Townhouses, Duets	Tariff Code – WA0113

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 6 kl / month	10.86	11.40
7 – 15 kl / month	26.30	28.14
16 – 30 kl / month	41.78	45.12
31 – 60 kl / month	61.67	67.47
61 or more kl / month	86.94	96.75

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Applicable to all water meters for users as per 5.1, except for households where the market value of the property is below R 100 000 or for prepaid water meters.	41.14	45.25

5.2 Business and Other Uses:

Businesses	Tariff Code – WA0090
Schools and Churches	Tariff Code – WA0092
Industries	Tariff Code – WA0093
South African Defense Force	Tariff Code – WA0095
Combination meters	Tariff Code – WA0101

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 60 kl / month	27.97	29.37
61 – 100 kl / month	63.17	68.86
101 or more kl / month	99.30	110.23

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Fixed rate per month.	951.79	1046.97

5.3 Fire meters

Tariff Code – WA0084

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	47.85	52.48

5.4 Municipal Departmental:

Exclusive of VAT

Tariff Code – WA0096

Inclusive of VAT

Tariff Code – WA0996

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
Fixed rate per kl / month	96.26	101.26

5.5 Indigent Households:

Tariff Code – WAIN91

Consumption charges:

Tariff Structure	Tariff R/kl 2022/23	Tariff R/kl 2023/24
0 – 6 kl / month	0.00	0.00
7 – 15 kl / month	26.30	28.14
16 – 30 kl / month	41.78	45.12
31 – 60 kl / month	61.67	67.47
61 or more kl / month	86.94	96.75

Availability (fixed) charges:

Tariff Structure	Tariff 2022/23	Tariff 2023/24
Applicable to all water meters for users as per 5.1, except for households where the market value of the property is below R 100 000 or for prepaid water meters.	0.00	0.00

6. CONNECTION PIPES, WATER CONNECTIONS INCLUDING FIRE CONNECTIONS OR UPGRADING OF SUCH CONNECTIONS, METERING OF UNMETERED CONNECTIONS AND OTHER CHARGES

6.1 New water connections

The following tariffs or charges are payable in respect of the installation of connection pipes and water connections including fire connections. This will also be applicable to new connections for prepaid meters.

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm	6 125.57	6 500.00
20mm	7 175.70	7 650.00
Greater than 20mm	Quotation	Quotation

If there is an existing connection to water through conventional means and the consumer wants to install a prepaid meter, the following fee is applicable:

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm	1 152.38	1 230.00
20mm	1 152.38	1 230.00
Any other sizes	On a Quotation Basis	On a Quotation Basis

This will not apply to areas covered under the municipalities' prepaid conversion strategy.

6.2 Testing of water meters

The amount is to be paid as a deposit for the testing of a meter if the customer suspects that a meter is faulty or providing inaccurate readings. If the result of the testing of the meter indicates that the meter is faulty, the deposit will be refunded to the customer. If the result of the testing of the meter indicates that the meter is NOT faulty, the customer will relinquish the deposit.

Meter Size	Tariff 2022/23	Tariff 2023/24
Residential Meters (15/20 mm)	1 302.08	1 400.00
Non-Residential Meters (25 mm and above)	6 060.00	6 500.00

6.3 Removal of water meters

The following fees apply when there is a request to remove a water meter from a customer.

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm, 20mm and 25mm	2 100.00	2 240.00
40mm, 50mm, 80mm, 100mm and 150mm	QUOTATION	QUOTATION

6.4 Reconnection of water meter

The following fees apply when a meter was disconnected on a property in terms of the debt and credit collection policy. This is the fee that must be paid to reconnect the water on the property.

Classification	Tariff 2022/23	Tariff 2023/24
Residential	1 210.00	1 250.00
Non-Residential	3 300.00	3 500.00

6.5 Penalties on illegal connections

The consumer will also be charged for estimated consumption during the period of illegal connection. Further to that the municipality may remove the water connection from the property and will only re-instate as and when account is settled in full including any penalties or other charges.

6.5.1 Bypassing of meters

The following fees is applicable when a meter is bypassed in any means by a customer.

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm and 20mm	15 403.00	16 000.00
25mm, 40mm, 50mm, 80mm, 100mm and 150mm	28 800.00	30 000.00

6.5.2 Straight connections

A straight (direct) connection is when a water meter has been removed illegally or any other means was implemented to have a water connection without it being measured by a water meter or other means as per the approved policies of the municipality.

The following fees is applicable when a straight (direct) connection has been made on a property.

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm	25 125.00	25 500.00
20mm	25 125.00	25 500.00
25mm, 40mm, 50mm, 80mm,100mm and 150mm	To be determined by case	To be determined by case

6.6 Reinstatement of supply of water

When there is tampering or where the water connection was discontinued in line with the debt and credit collection policy or any other policy of the municipality, the following fees are payable in respect of those items: -

6.6.1 Due to tampering

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm	2 600.00	2 700.00
20mm	2 800.00	2 900.00
25mm	5 600.00	5 800.00
40mm	5 900.00	6 000.00
50mm	20 800.00	22 000.00
80mm	27 040.00	28 000.00
100mm	31 200.00	32 000.00
150mm	81 000.00	82 000.00

6.6.2 Following discontinuation

Meter Size	Tariff 2022/23	Tariff 2023/24
15mm,20mm and 25mm	21 053.00	22 000.00
40mm, 50mm, 80mm,100mm and 150mm	51 000.00	52 000.00

6.7 Deposits for new water connections

When a new connection for water is made or when an account is opened, the following deposits will be required to be paid upon registration of an account (or by any means as allowed by the municipality policies and procedures). This deposit will be refunded upon request when an account is closed. A standard deposit amount may be charged where the consumer is converting to a prepaid water meter that is awaiting installation.

Meter Size	Category of property	Tariff 2022/23	Tariff 2023/24
15mm	Residential	540.00	560.00
20mm	Residential	1 450.00	1 500.00
15mm, 20mm and 25mm	Business and other	9 300.00	10 000.00
40mm – 50mm	Business and other	26 319.00	28 000.00
80mm	Business and other	72 800.00	75 000.00
100mm – 150mm	Business including developers	131 570.00	135 000.00
100mm – 150mm	Residential and body corporate	94 737.00	96 000.00
50mm	Hydrant Standpipes	21 440.00	23 000.00

THE FOLLOWING SHALL BE NOTED:

1. That Mangaung Metropolitan Municipality shall have the right to restrict the water supply to any customer who has unsettled debt with the Municipality.
2. The figures as quoted in this Schedule of Tariffs **EXCLUDE** Value Added Tax.

These tariffs shall be read in conjunction with the By-laws for the Supply of Water Services as published by the Mangaung Metropolitan Municipality.

PART 2 - SUPPORTING DOCUMENTATION

1. OVERVIEW OF ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and to give priorities that must guide the preparation of a budget. The National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility set out in Section 53 of the Municipality Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee, composed of executive political representatives. The committee's terms of reference include the following:

- To provide guidance on budget principles
- To consider budget operational and capital parameters
- To review directorates' budget inputs via budget hearings after tabling of the budget, and
- To review and advice on the outcome of the MTREF

Upon the submission and adoption of the IDP Process plan by the city's Council on 31 August 2022 as required by Regulation 21(1) (b) of the Municipal Finance Management Act which unambiguously requires the Mayor of the municipality to at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget and the review of the integrated development plan in terms of section 34 of the Municipal Systems Act, the city started to implement the milestones contained in the process plan.

The draft 2023/2028 Integrated Development Plan and 2023/2024 to 2025/2026 MTREF budget will be tabled at a Council meeting on the 31 March 2023 for noting.

The IDP and Budget time schedule as well as public participation for the 2023/2024 budget cycle in terms of Section 21 (1) (b) of the Municipal Financial Management Act is outlined below.

Key dates IDP, MTREF Budget, Budget related policies, Sectoral Plans and Performance Management Activity Plan 2023/2024 financial year

Preparation Phase

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility	Progress Date	to
July – August 2022	MFMA 21 (1)(b)	Tabling of IDP/Budget Process Plan 2023/2024			Ex. Mayor	Completed July 2022	29
July 2022	MFMA 53 (1) (c) (iii) MSA 57			Conclude the Annual Performance Agreements for 2022/2023	Ex. Mayor for City Manager HODs	Completed	
August 2022	MFMA Guidance			Submission of the Annual Financial Statement to the Auditor General	Submission of the Annual Performance Report to the Auditor General	CM CFO	Submitted August 2022
October 2022	MFMA 52 (d)			Submission of 1 st quarter section 52 Financial report	Submission of 1 st quarter SDBIP section 52 report to Council for approval.	CFO City Manager HODs	Tabled November 2022

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility	Progress to Date
December 2022 - February 2023	MSA 29 (1) (b)	<p>Undertake participation sessions to:</p> <ul style="list-style-type: none"> ▪ Solicit inputs on community needs ▪ Review the Spatial Development Framework and discuss intended spatial commitments ▪ District Development Plan/One Plan <p>NB: Various possible methods of communication and Participation will be used in meeting this milestone, i.e. Print Media, Social Media to mention but a few.</p>	<p>Undertake participation sessions on Budget and Budget Related Policies</p> <ul style="list-style-type: none"> ▪ Provide feedback on implementation of the IDP and Sectoral Plans and Progress on One Plan 	<p>Public participation on performance Management</p> <ul style="list-style-type: none"> ▪ Public participation sessions on Budget and Budget 	<p>Speaker</p> <p>City Manager</p> <p>Centlec Management</p> <p>HODs</p> <p>Provincial Departments</p>	To be completed by 25 March 2023
December 2022	MFMA Guidance	Sectoral plans are developed and reviewed	Provide budget parameters and solicit inputs from directorates	HOD's	CFO	Completed on 14 December 2022

		Strategy Phase				
Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility	Progress to Date
January 2023	MFMA Guidance		Submission of final tariffs proposal and revenue forecast	CFO HODs Centlec Management	Completed	
January 2023	MFMA 52 (d)		Submission of 2nd quarter section 52 Financial report to Council approval	Submission of 2nd quarter SDBIP section 52 report to Council for approval	CFO City Manager HODs and Centlec CEO	Tabled 13 February 2023
January 2023	MFMA 72 (1)(b)		Table in council the mid-year budget report	Submission of the SDBIP mid-year performance assessment report section 72 to Council for approval	CFO City Manager	Tabled 13 February 2023
January 2023	MFMA Guidance		■ Submission of Mid Budget National Treasury	Submission of Mid Year – Performance Report to National Treasury	City Manager HODs Centlec Management	Submitted via Go-Muni

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility	Progress to Date
January 2023	MFMA 127 (2)		Table in Council the 2021/2022 Annual Financial Statements of the City / CENTLEC and Publish on the Website	Table in Council the 2021/2022 Annual Report of the City / CENTLEC and Publish on the Website	Ex. Mayor	Tabled and published February 13 2023
February 2023	▪ MFMA 28(4) ▪ Municipal System Act, Section 25 (1)(e)	Align MMM priorities to SONA, SOPA, APPs and SOEs priorities	Council approve Adjustment Budget.	Council approve Revised SDBIP	Ex. Mayor City Manager CFO HODs	IDP and SDBIP: Ongoing Budget: Approved
February 2023	MFMA Guidance		IDP and Budget Steering Committee		Ex. Mayor City Manager	Not done yet
Project Phase						
Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility	Progress to date
February 2023	MFMA Guidance	Incorporate the proposed projects and the	Discuss monetary terms of proposed	the terms of proposed	City Manager	<ul style="list-style-type: none"> • IDP: Completed • Budget: Completed

	programs on the Draft IDP	projects programmes and	CFO HODs Centlec Management	
February 2023	MFMA Guidance	Finalisation of Draft Capital Projects and Operational Budget	CFO HODs Centlec Management	Completed
Integration Phase				
Period	Legislation	Integrated Development Planning	Budget Process Management	Responsibility to date
February 2023	MFMA Guidance	Incorporate National / Provincial Departments and SOEs proposed projects and programs on the Draft IDP	Incorporate the National and Provincial Departments proposed funding on Draft Budget	City Manager CFO HODs Centlec Management
February 2023	MFMA Guidance	Incorporate Developed reviewed draft sectoral plans into the draft IDP	Development or review of all budgets related policies	Finalisation of the draft review of Performance Management Framework
				HOD's Centlec Management

Approval Phase					
Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility to date
March 2023	MFMA 16 (2)	Tabling of the 2023/2024 Draft IDP, Sectoral Plans including budget related revisions	Tabling of 2023/2024 Draft MTREF Budget and budget related policies – MMM and Centlec.	Adopt an oversight report comments on the Annual Report	Executive Mayor City Manager MPAC Council
April 2023	MFMA 52(d)		Submission of 3 rd quarter section 52 Financial report to Council for approval	Submission of 3 rd quarter SDBIP section 52 report to Council for approval	CFO City Manager HODs Centlec Management
April 2023	MFMA 22(a)(ii)	Commence process of consultation on the tabled draft IDP with:	Commence process of consultation on the draft tabled Budget and Budget related policies including session with councillors	Commence process of consultation on the draft Performance Management Framework	Speaker City Manager HODs Centlec Management

Period	Legislation	Integrated Development Planning	Budget Process	Performance Management	Responsibility	Progress to date
		5. Business Sector and other Forums NB: Various possible methods of communication and participation will be used in meeting this milestone				
April 2023	MFMA Guidance		IDP and Budget Steering Committee		Ex. Mayor City Manager	
May 2023	MFMA 24(1)	Approve the 2023/2024 IDP and related sectoral plans	Approve 2023/2024 Budget and related budget policies		Council	N/A yet
June 2023	MFMA 53 (1) (c) (ii)			Approval of SDBIP 2023/2024	Ex. Mayor	N/A yet

PUBLIC PARTICIPATION

The law mandates the Council of a municipality to encourage the involvement of the local community and to consult the local community about (I) the level, quality, range and impact of municipal services provided by the municipality, either directly or through another service provider and (ii) the available options for service delivery. The law places special emphasis on gender equity. It instructs municipalities to promote gender equity in the exercise of the municipality's executive and legislative authority. The law further accords members of the local community the right to (I) contribute to the decision-making processes of the municipality and (ii) submit written or oral recommendations, representations and complaints - to the municipal council or to another political structure or a political office bearer or the administration of the municipality. Moreover, residents have the right to be informed of decisions of the municipal Council affecting their rights, and property.

In this instance the office responsible for IDP published the dates, venues and times on the City's website and through other media publications. This was one of the means of communication utilised to communicate with communities and other stakeholders including the internal structures who were also encouraged to participate and be afforded an opportunity to make comments, inputs and write submissions as required by law. The schedule of those meetings is presented below:

VENUES FOR IDP REVIEW PUBLIC PARTICIPATION MEETINGS				
Ward	Councillor	Venues	Dates & Times	Transport Pick-up Points / Tents / PA System
1	CLLR SAMUEL SEFAKI CLLR TONA MOKGOETHU	BATHO HALL	2 MARCH 2023 17H00	PICK-UP POINT: PARADISE HALL TO BATHO HALL. BUITENSIG TO BATHO HALL.
2				
3	CLLR TSHEPISO MACHACHAMISE	MOLEMELA SHELL GARAGE (OPEN SPACE)	3 MARCH 2023 17H00	TENT: TENT, TABLES, PA SYSTEM AND 100 CHAIRS
4	CLLR MAHOKO SUPI	KAGISHO HIGH SCHOOL KHAMANDA FIRE STATION	8 MARCH 2023 13H00 8 MARCH 2023 17H00	
5	CLLR LEHLOHOLNOLO LECOKO	LESLIE MONNANYANE BUILDING	9 MARCH 2023 17H00	
6	CLLR TSHIDISO MOIOLA	OPEN SPACE (SPARES) MOCHICHWA	10 MARCH 2023 17H00	NEED TENT AND 100 CHAIRS
7	CLLR FRANK RAMPAI CLLR NOMBULELO SITOE	KAGISANONG HALL	11 MARCH 2023 14H00	PICK-UP POINTS WARD 13: NZAME OPEN SPACE, TOP 7 MK SQUARE, IKAELELO SCHOOL WARD 7: MEET & FREEDOM SQUARE SPORT CENTRE
8	CLLR LIKELELI NYAPHUDI	GRASSLANDS HALL (BERGMAN SQUARE) CLLR'S OFFICE (PIETER SWARTS)	13 MARCH 2023 13H00 13 MARCH 2023 17H00	NEED TENT AND 100 CHAIRS AT CLLR'S OFFICE
9	CLLR BETTY THLAKUNG	UNITY PRIMARY SCHOOL	14 MARCH 2023 17H00	
10	CLLR TEBOHO SETLAI	KHOTA OPEN SPACE CALEB MOTSABI JB MAFORA STOP SIGN	1 MARCH 2023 17H00 2 MARCH 2023 17H00	NEED TENT AND 100 CHAIRS
11	CLLR MOTLHOKUNG MOSALA	KOPANONG HIGH SCHOOL	15 MARCH 2023 17H00	

12	CLLR RAFEDILE HASHATI	OPEN SPACE MACHINENG, IPOPENG	16 MARCH 2023 17H00	NEED TENT AND 100 CHAIRS
14	CLLR LEBOGANG LEKGETHO	OUTDOOR SPORTS CENTRE	17 MARCH 2023 17H00	
15	CLLR PULANE MOHIBIDU	BLOEMANDA SWIMMING POOL	18 MARCH 2023 17H00	
16	CLLR CAPRICE KRUGER	NORMAN DOUBELL HALL	22 FEBRUARY 2023 17H30	
17	CLLR MAMPONE MOHATLE	GLEN COLLEGE MANDELA VIEW BLOEMFONTEIN-OOS PRIMARY SCHOOL	20 MARCH 2023 17H00 21 MARCH 2023 17H00 19 MARCH 2023 13H00	NEED TENT AND 100 CHAIRS
18	CLLR DAVID MCKAY CLLR TJAART VAN DER WALT CLLR GERHARDUS KOTZE CLLR FRANCOIS BOTES CLLR HENDRIK VAN NIEKERK CLLR MPHOMKANE	FICHARDTPARK PRIMARY SCHOOL / NG CHURCH ALTONA CRECENT, FICHARDTPARK	23 FEBRUARY 2023 17H30	PICK-UP POINTS OF WARD 18: LOURIREPARK PRIMARY SCHOOL, KOKERBOOM STREET, WARD 43 OUTSTANDING
23				
24				
25				
26				
20	CLLR WERNER PRETORIUS CLLR PIETER LOTRIET CLLR DULANDI LEECH CLLR SELME PRETORIUS CLLR JOHAN PRETORIUS	SENTRAAL HIGH SCHOOL, DAN PIENAAR.	20 FEBRUARY 2023 17H30	PICK-UP POINTS WARD 20: BRANDWAG PRIMARY SCHOOL, 1 DURANDT STREET, 17H00
21				
22				
44				
48				
19	CLLR QONDILE PETER CLLR PIETER LOTRIET CLLR MOKGADI KGANAKGA	INDABA AUDITORIUM	21 FEBRUARY 2023 17H30	PICK-UP POINTS: ERHICHPARK FIRE STATION, SPAR CHURCH STREET FOR WARD 19
21				
47				
27	CLLR ZACHOUS BANYANE	BOITELO ART CENTRE MSBC BUILDING PONTHSENG PRIMARY SCHOOL	23 FEBRUARY 2023 13H00 24 FEBRUARY 2023 13H00 24 FEBRUARY 2023 16H00	
28	CLLR VUMILE NIKELO	JUNIPER CHURCH, BOTSHABELO EXTENSION F	23 MARCH 2023 17H00	PICK-UP POINTS: REV. SIBSI CHURCH, FLORENCE, CLLR'S OFFICE, SEEMAHALE SCHOOL & RONDVEL WEST
29	CLLR MPHOMOKAOA	LERATONG SECONDARY SCHOOL MAKGULO PRIMARY SCHOOL	26 FEBRUARY 2023 10H00 26 FEBRUARY 2023 15H00	
30	CLLR TEBOHO TUKULA	H-COMMUNITY HALL	23 MARCH 2023 17H00	
31	CLLR MERE MABENA	SECTION F ITEKENG CRECHE SECTION G HUNTERS GROUND SECTION C MACHAENENG	7 MARCH 2023 13H00 7 MARCH 2023 16H00 8 MARCH 2023 16H00	NEED 2 TENTS AND 100 CHAIRS
32	CLLR THABANG MENYATSO	NICRO HALL, BOTSHABELO SECTION E	22 FEBRUARY 2023 17H00	
33	CLLR TSHIDISO MOHONO	WESSEL CHURCH	25 MARCH 2023 10H00	
34	CLLR KABI TSHWANE	SIMSON SEFUTHI HALL	11 MARCH 2023 17H00	
35	CLLR TEBOHO FANTISI	ST THOMAS CHURCH	25 FEBRUARY 2023 13H00	
36	CLLR ITUMELENG MAKOLOANE	W SECTION HALL	22 MARCH 2023 17H00	PICK-UP POINTS: U SECTION: NTEBELENG SHOP, CHINEES SHOP, BESTERE, MACHAKELA SHOP & TALEMA SHOP.
37	CLLR MMOTA RAMOLELE	ATTA-ELE-ROI CHURCH BOTSHABELO V-SECTION NTEBOHENG PRIMARY SCHOOL	24 MARCH 2023 13H00 24 MARCH 2023 17H00	PICK-UP POINTS: U SECTION: KATAMELO SCHOOL, PULE SEFATSA CLINIC, R SECTION: NEW APOLLO LIGHT, BLOMA LAVA W SECTION: APOLLO LIGHT W11
38	CLLR MOLAHLOANE MATSOSO	THATO SECONDARY SCHOOL	4 MARCH 2023 14H00	

39	CLLR THABO MOGOTLOANE	BAROLONG HALL	12 MARCH 2023 10H00	PICK-UP POINTS: ERESKULD, RATAU, RATAU EXT & RAMAKGARI EXTENSION
40	CLLR NTHEBALENG PHOLOHOLO	CIVIC CENTRE THABA NCHU	26 FEBRUARY 2023 15H00	
41	CLLR MANTJA DINTLHWANE	SEIPHEMO SCHOOL (ZONE 1) RATABANE SCHOOL SEDITI SCHOOL	5 MARCH 2023 10H00 5 MARCH 2023 13H00 5 MARCH 2023 16H00	
42	CLLR MOQOLO MUTHUPI	ZONE 2 COMMUNITY HALL (VANDALIZED) ITHUBISI PRIMARY SCHOOL	18 MARCH 2023 13H00 18 MARCH 2023 16H00	NEED TENT AND 100 CHAIRS X 2
43	CLLR MPHONKIANE	MOROJANENG COMMUNITY HALL GLADSTONE HALL KHOTSOFALANG SCHOOL (TIERPOORT) MOTLATLA COMMUNITY HALL	7 MARCH 2023 10H00 7 MARCH 2023 13H00	
45	CLLR LISIWE MATHE	RELELETSE PRIMARY SCHOOL	12 MARCH 2023 10H00	PICK-UP POINTS: GRASSLAND HIGH SCHOOL REKGONNE SCHOOL
46	CLLR MPHOMAJORO	TJHEBELOPELE PRIMARY SCHOOL PHASE 6	5 MARCH 2023 16H00	
49	CCLLR LEHLOHONOLO MOQOLO CLLR NKIANE (SECTION)	SASSA HALL MOKWENA SASSA HALL ZONE 4 NEXT TO CRC CHURCH	20 MARCH 2023 10H00 21 MARCH 2023 15H00	
50	CLLR MAKWA LELALA	QIBING COMMUNITY HALL THAPELONG HALL	19 MARCH 2023 15H00 19 MARCH 2023 16H00	
51	CLLR MAMOOROSI MOHULATSI	CALEB MOTSABI PRIMARY SCHOOL	25 FEBRUARY 2023 16H00	TENT AND 100 CHAIRS

2. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

IDP Strategic Objective (Revenue)

The table below outlines the linkage between the IDP strategic objectives and operating revenue budget for the MTREF period. That is, it outlines how the projected revenue budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP. SA4

MAN Mangaung - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
SERVICE DELIVERY IMPROVEMENT				1 840 946	1 982 144	2 192 027	2 358 352	2 358 352	2 358 352	2 605 059	2 790 541	2 994 453
ORGANISATIONAL STRENGTH				931 249	978 629	1 088 235	1 094 645	1 107 039	1 107 039	764 679	815 371	848 006
SERVICE DELIVERY				–	–	445	25 718	25 718	25 718	515 612	564 723	609 379
ECONOMIC GROWTH				27 783	29 221	33 326	33 619	33 619	33 619	35 401	37 136	38 881
SPATIAL TRANSFORMATION				8 717	16 845	27 193	29 756	29 756	29 756	33 161	43 086	46 024
FINANCIAL HEALTH IMPROVEMENT				4 129 511	3 940 041	4 469 330	5 269 158	5 093 392	5 093 392	5 462 121	5 790 797	6 119 627
GOOD GOVERNANCE				151 621	163 729	103 971	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	7 089 628	7 110 609	7 914 527	8 011 248	8 647 876	8 647 876	9 416 053	10 041 654	10 706 371

IDP Strategic Objective (Operating Expenditure)

The table below outlines the linkage between the IDP strategic objectives and operating expenditure budget for the MTREF period. That is, it outlines how the allocated expenditure budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads,

ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP.SA5

MAN Mangung - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	Goal	Goal Code Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
SERVICE DELIVERY IMPROVEMENT			3 338 300	4 192 506	3 985 091	3 546 478	3 594 519	3 594 519	3 617 110	3 846 941	4 098 422
ORGANISATIONAL STRENGTH			1 867 301	1 622 218	2 952 751	1 357 723	1 313 283	1 313 283	1 086 278	1 119 515	1 170 551
SERVICE DELIVERY			—	35	304 779	277 538	291 001	291 001	833 092	881 623	925 826
ECONOMIC GROWTH			32 700	34 101	28 974	33 571	33 475	33 475	34 546	35 729	37 454
SPATIAL TRANSFORMATION			118 755	121 291	267 351	119 219	115 082	115 082	208 435	227 823	212 784
FINANCIAL HEALTH IMPROVEMENT			1 942 919	1 878 257	1 915 829	2 822 673	2 753 573	2 753 573	3 036 227	3 174 306	3 319 717
GOOD GOVERNANCE			116 782	128 594	125 943	—	—	—	—	—	—
Allocations to other priorities											
Total Expenditure		1	7 416 758	7 977 002	9 582 320	8 157 202	8 100 932	8 100 932	8 815 688	9 285 944	9 764 753

IDP Strategic Objective (Capital Expenditure)

The table below outlines the linkage between the IDP strategic objectives and capital expenditure budget for the MTREF period. That is, it outlines how the allocated expenditure budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP.SA6

MAN Mangaung - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
SERVICE DELIVERY IMPROVEMENT				321 113	566 855	693 159	911 116	977 740	977 740	887 357	1 026 557	1 086 353
ORGANISATIONAL STRENGTH				6 182	11 552	21 597	51 012	13 856	13 856	9 975	9 961	8 602
SERVICE DELIVERY				—	—	1 154	6 315	1 045	1 045	37 114	11 764	7 828
ECONOMIC GROWTH				3 432	9 097	5 554	13 800	11 800	11 800	13 697	9 307	748
SPATIAL TRANSFORMATION				62 011	212 208	98 472	267 233	265 733	265 733	220 351	152 561	169 763
FINANCIAL HEALTH IMPROVEMENT				25 367	21 875	30 613	31 360	39 460	39 460	22 501	23 535	24 618
GOOD GOVERNANCE				1 892	5 226	3 058	—	—	—	—	—	—
Allocations to other priorities			3									
Total Capital Expenditure			1	419 996	826 814	853 607	1 280 835	1 309 633	1 309 633	1 200 994	1 233 685	1 297 913

MAN Mangaung - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
05 - Community Services										
Waste Management										
Solid Waste Removal										
Formal Settlement Households - Refuse Removal	Households	—	67 012	—	68 337	68 337	68 337	69 020	69 710	—
Removal	Households	—	51174 915	—	55518 683	55518 683	55518 683	69 704	71 098	72 520
Informal Settlements (R000)	Rand Value	—	—	—	54969 328	54969 328	54969 328	123027 560	135512 788	155420 160
Removed At Least Once A Week	Households	—	—	—	218 678	218 678	218 678	218 678	—	—
09 - Technical Services										
Waste Water Management										
Sewerage										
Bucket Toilet	Households	—	—	—	3 974	3 974	3 974	3 974	—	—
Flush Toilet (Connected To Sewerage)	Households	—	—	—	131 624	131 624	131 624	69 704	71 098	72 520
Sanitation	Households	—	67 012	—	68 337	68 337	68 337	69 020	69 710	—
Sanitation	Households	—	87000 540	—	51534 484	51534 484	51534 484	37 165	37 908	38 666
Informal Settlements (R000)	Rand Value	—	—	—	52612 866	52612 866	52612 866	63360 965	68158 584	72649 934
Other Toilet Provisions (< Min. Service Level)	Households	—	—	—	3 186	3 186	3 186	3 186	—	—
10 - Water										
Water Management										
Water Distribution										
Water	Households	—	67 012	—	68 337	68 337	68 337	37 165	37 908	38 666
Water	Households	—	129591 317	130110 978	168850 750	168850 750	168850 750	69 704	71 098	72 520
Informal Settlements (R000)	Rand Value	—	—	—	171109 709	171109 709	171109 709	193546 400	215183 185	239239 675
- Receiving Water	Households	—	—	67 012	—	—	—	69 704	71 098	72 520
Agreement - Receiving Water	Households	—	—	—	—	—	—	—	—	—
Piped Water Inside Dwelling	Households	—	—	—	168 029	168 029	168 029	168 029	—	—
11 - Energy										
Energy Sources										
Electricity										
Electricity / < Min. Service Level)	Households	—	—	—	151 190	151 190	151 190	151 190	—	—
Electricity	Households	—	—	26480 977	—	—	—	37 165	37 908	38 666
Electricity	Households	—	—	—	—	—	—	37 165	37 908	38 666
Informal Settlements (R000)	Rand Value	—	—	—	—	—	—	29954 922	33609 423	37709 773
Agreement - Receiving Electricity	Households	—	—	—	—	—	—	—	—	—

3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

B. Key Financial Ratios/Indicators

The benchmark ratios as reflected in the table below are based on the actual results of the last three (3) financial years and the outlook for the MTREF period.

SA8

MAN Mangaung - Supporting Table SA8 Performance indicators and benchmarks

Description of financial Indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,9%	1,4%	1,9%	2,6%	2,6%	2,6%	2,8%	2,4%	2,0%	0,1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,9%	1,5%	2,4%	2,4%	2,5%	2,5%	2,6%	2,2%	1,8%	0,1%
S borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	0,9	0,6	1,4	2,0	2,0	2,0	1,1	1,7	2,7	5,6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,9	0,6	1,4	2,0	2,0	2,0	1,1	1,7	2,7	5,6
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,1	0,9	0,6	0,6	0,6	0,4	1,2	2,1	4,7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	-0,1%	59,3%	140,7%	123,9%	128,4%	128,4%	90,8%	149,6%	149,6%	149,8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	58,9%	140,7%	124,2%	128,4%	128,4%	90,8%	149,6%	149,6%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	88,1%	90,8%	82,7%	53,0%	54,0%	54,0%	110,7%	30,8%	29,0%	27,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (Within MFMA's 65(e))										
Creditors to Cash and Investments		2513,0%	376,2%	56,0%	42,2%	41,0%	41,0%	140,0%	37,8%	14,3%	6,0%
Other Indicators											
Total Volume Losses (kW non technical)											
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
	Bulk Purchase	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Water Volumes - System input											
Total Volume Losses (kft)											
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
IDP regulation financial viability indicators											
i. Debt coverage	Employee costs/(Total Revenue - capital revenue)	30,0%	32,7%	29,1%	27,5%	26,3%	26,3%	25,0%	26,8%	26,2%	25,7%
	Total remuneration/(Total Revenue - capital revenue)	31,0%	33,7%	30,0%	28,3%	27,2%	27,2%		27,6%	27,0%	26,5%
ii. O/S Service Debtors to Revenue	R&M/(Total Revenue excluding capital revenue)	8,1%	8,1%	8,1%	5,9%	6,4%	6,4%		6,5%	6,3%	6,2%
	FC&D/(Total Revenue - capital revenue)	15,8%	14,7%	13,3%	4,7%	4,8%	4,8%	10,1%	4,6%	4,5%	4,5%
	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1 259,9	84,7	44,1	50,8	50,8	50,8	32,7	50,8	-	-
	Total outstanding service debtors/annual revenue received for services	109,7%	113,8%	105,9%	53,4%	55,2%	55,2%	161,0%	19,7%	17,9%	16,2%
	(Available cash + investments)/monthly fixed operational expenditure	0,3	3,4	13,6	6,8	7,1	7,1	7,6	7,5	13,1	12,3

4. OVERVIEW OF BUDGET RELATED POLICIES

4.1 Budget Policies

The following policies that govern the municipality's budget compilation and/or implementation thereof:

1. Property Rates Policy (Reviewed)
2. Tariff Policy (Reviewed)
3. Credit Control and Debt Collection Policy (Reviewed)
4. Petty Cash Policy (Reviewed)
5. Travel and substance policy (Reviewed)
6. Supply chain Management policy (Amended)
7. Banking and investment policy (Reviewed)
8. Land disposal policy (Reviewed)
9. Indigent policy (Reviewed)
10. Funding and reserves policy (Reviewed)
11. Borrowing policy (Reviewed)
12. Capital infrastructure investment policy (Reviewed)
13. Policy on long term financial planning (Reviewed)
14. Virement policy (Reviewed)
15. Policy on the writing off irrecoverable debt (Reviewed)
16. Adopt A Park Policy (Reviewed)
17. Cost Containment Policy (Reviewed)

The abovementioned policies are available on the Mangaung Metropolitan Municipality's website (www.mangaung.co.za)

4.2. Amended Policies (Annexure B)

The following amended budget related policies are submitted for approval by Council:

1. Supply Chain Management Policy:

- P10 ADD (zz) "POPI" Act means protection of personal information act
- P16 CHANGE 5.3.1.2 The Municipal Manager may submit quarterly reports on the implementation of SCM policy to Council as an alternative to comply with paragraph 5.3.1.1.
- P5 CHANGE 1.1 (c) "B-BBEE" means the economic empowerment of all black people including woman, workers, youth, people with disabilities and people living in rural areas through diverse but integrated socio-economic that includes, but not limited to preferential procurement.
- P5 CHANGE 1.1 (f) "Black people" is a generic term which means Africans, coloureds and Indians.
- P13 CHANGE 2.5 This policy is effective as from 1 July 2023.
- P67 ADD 20.5

20.5 Assignments of Contracts

20.5.1 Assignment refers to the transfer of rights and obligations in a contract from an assigner to an assignee. The effect of this is that the service provider appointed through a competitive bidding process transfers the contract in its entirety that is, the obligation (the responsibility of rendering the services) and the right (of receiving payment for service rendered) to a third party that did not participate in the bidding process or a bidder that participated in the bidding process but was not successful.

20.5.2 South African law of contract is based mainly on common law. However, the contracting process for commercial contracts entered into by organs of state is subject to section 217 of the Constitution and other applicable legislation. The effect of the above is that contracts that result from public procurement processes are required to comply with the requirements of all Supply Chain Management (SCM) legislative prescripts and consequently, assignment of contracts is not allowed as it will be contrary to principles of section 217 of the Constitution particularly, fairness, transparency and competitiveness.

20.5.3 Clause 19 of the General Conditions of Contract (GCC) makes provision for assignment of contract. Clause 19 of the GCC provides that “a supplier (or service provider) shall not assign, in whole or in part, its obligations to perform under the contract, except with the purchaser’s prior written consent”. However, as stated above, transfer of rights and obligation of the service provider with or without consent of an organ of state is against the principles of section 217 of the Constitution and is therefore not allowed. National Treasury is currently in the process of reviewing the GCC.

P68 ADD 20.6

20.6 Cession of Contracts

20.6.1 Cession refers to the transfer of only the rights a service provider has in terms of a contract from it to a third party. In commercial contracts, the main right involved is the right to be paid for services rendered. While the appointed bidder remains the service provider that continues to render the services, the service provider may cede (transfer) its right to be paid for the services it rendered in terms of the contract to a third party. This means that the service provider renders the services to an organ of state, while the organ of state pays for the services rendered to a third party instead, most commonly, a financial institution.

20.6.2 Cession is permissible within the SCM legal prescripts. However, it is important that the application of cession in public procurement is carefully regulated to limit possible instances of abuse through fronting arrangements and similar processes. It is for this reason that the application of cession be limited only to those cession agreements in favour of registered Financial Services Providers (FSP) and state institutions established for the express purpose of providing funding to businesses and entities (State Institution).

20.6.3 Therefore, cession shall only be applicable as follows:

20.6.3.1 Cession must only be applicable to the transfer of right to payment for services rendered by a service provider to an FSP or State Institutions;

20.6.3.2 The written request for cession must be by the service provider and not a third party; and

20.6.3.3 The written request by the service provider must be accompanied by the cession agreement

P72 CHANGE 23.1.2

23.1.2 80/20 preference points system for tenders for income-generating contracts with Rand value equal to or below R50 million.

23.1.2.1 The following formula must be used to calculate the points for price in respect of an invitation for tender for income-generating contracts, with a Rand value equal to or below R50 million, inclusive of all applicable taxes:

(a) Points awarded for price:

$$Ps = 80 \left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where

Ps = Points scored for price of the tender under consideration

Pt = Price of tender under consideration and

P max = Price of highest acceptable tender.

The evaluation criteria and the weight of each criterion shall be as follows:

Price	80
Maximum Points awarded for preference points	20
Total points for price and preference must not exceed	100

P72 CHANGE 23.1.3

23.1.3 90/10 preference points system for tenders for income-generating contracts with Rand value above R50 million.

23.1.3.1 The following formula must be used to calculate the points for price in respect of an invitation for tender for income-generating contracts, with a Rand value above R50 million, inclusive of all applicable taxes:

(b) Points awarded for price:

$$Ps = 90 \left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where

Ps = Points scored for price of the tender under consideration

Pt = Price of tender under consideration and

P max = Price of highest acceptable tender

The evaluation criteria and the weight of each criterion shall be as follows:

Price	90
Maximum Points awarded for preference points	10
Total points for price and preference must not exceed	100

P74 CHANGE 23.1.6 SCM unit / Bid specification committee shall determine preference points (specific goals) to be allocated for each bid, to be advertised in line with the below mentioned specific goals for approval by the Accounting Officer / Chief Financial Officer depending on delegation of powers.

P74 CHANGE 23.2

1. Points awarded for preference points (specific goal) shall be as follows:

(a) Ownership – B- BBEE (Specific Goals)

- | | |
|----------------------------|----------------|
| • Race | - Black People |
| • Gender (Woman) | - Black People |
| • Disability (Individuals) | - Black People |
| • Youth (Aged 35) | - Black People |

4. Points awarded for preference (BBBEE Scorecard and RDP Goals) shall be as follows:

(d) BBBEE Scorecard and RDP Goals (Specific Goals)

B-BBEE Status Level of Contributor	Number of Points (80/20)	Number of Points (90/10)
1	20	10
2	18	9
3	14	6
4	12	5
5	8	4
6	6	3
7	4	2
8	2	1
Non-compliant Contributor	0	0
RDP Goals		
Promotion of SMMME's (EME / QSE)	SCM unit / BSC to determine	SCM unit / BSC to determine
Mangaung Area (Locality)	SCM unit / BSC to determine	SCM unit / BSC to determine

P75 CHANGE 23.3 The Municipality may combine B-BBEE scorecard in line with the applicable codes of good practice and RDP goals. If the combination is applied, a portion of the 20/10 points may be allocated to promote this goals and points will be allocated in terms of the BBBEE scorecard, however such points may be weighted (%) to reduce the said above mentioned allocated BBBEE points and the remainder of the points can be used for RDP goals.

P86. CHANGE 37 This amended internal policy will be effective from the 1ST July 2023 as prescribed under document and version control section of this policy.

5. OVERVIEW OF BUDGET ASSUMPTIONS

5.1 Key Parameters

The following provisional indicative growth rates and parameters were issued to directorates for compiling their operating budgets and tariffs.

The budget parameters were developed after the approval of the IDP/Budget Process Plan and issued to the departments to kick start the planning process in August 2022. The budget parameters are influenced amongst others by the following:

- Circular 122 & 123
- The outcome of the 2022/23 Adjustment Budget.

The following provisional indicative growth rate was issued to departments for compiling their operating budget and tariffs proposals:

Based on the scenario as outlined above it is proposed that the growth in the operating budget should be curbed on average at the following rates:

EXPENDITURE	PARAMETERS		
	2023/24	2024/25	2025/26
Average CPI Inflation rate	4.70%	4.60%	4.60%
Salaries and Allowances	4.70%	4.60%	4.60%
General Expenditure	4.70%	4.60%	4.60%
Repairs and Maintenance	5.20%	5.70%	5.70%
Contracted Services	4.70%	4.60%	4.60%
Other Expenditure	4.70%	4.60%	4.60%
Debt Impairment (Provision)	R1 203 352 988	R 1 279 877 206	R 1 361 678 767
Depreciation	R 297 448 889	R 327 193 778	R 359 913 156
Bulk Purchases – Water (inventory)	R 970 099 999	R 1 057 408 999	R 1 152 575 809
Finance Costs	R 45 060 409	R 27 015 890	R 12 665 010

5.1.1 National and Provincial influences including taking cognisance of the MFMA circulars No 50; 72 ,86 and 98.

5.1.2 Social, economic and demographic statistics and assumptions – see table SA9 below

MAN Mangaung - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome		Outcome	Outcome	Outcome
Demographics												
Population			645	753	747	—	—	—		—	—	—
Females aged 5 - 14			62	—	63	—	—	—		—	—	—
Males aged 5 - 14			59	—	63	—	—	—		—	—	—
Females aged 15 - 34			123	—	143	—	—	—		—	—	—
Males aged 15 - 34			111	—	147	—	—	—		—	—	—
Unemployment												
Monthly household income (no. of households)	1, 12											
No income			—	—	—	—	—	—		—	—	—
R1 - R1 600			223 605	264 692	279 632	—	—	—		—	—	—
R1 601 - R3 200			147 821	144 442	247 440	—	—	—		—	—	—
R3 201 - R6 400			32 265	42 097	52 891	—	—	—		—	—	—
R6 401 - R12 800			25 262	35 271	36 713	—	—	—		—	—	—
R12 801 - R25 600			12 388	25 207	33 761	—	—	—		—	—	—
R25 601 - R51 200			3 615	10 564	23 178	—	—	—		—	—	—
R52 201 - R102 400			1 025	3 911	7 644	—	—	—		—	—	—
R102 401 - R204 800			697	823	1 916	—	—	—		—	—	—
R204 801 - R409 600			500	309	986	—	—	—		—	—	—
R409 601 - R819 200			132	378	754	—	—	—		—	—	—
> R819 200			—	—	—	—	—	—		—	—	—
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description:	2											
Household Demographics (000)												
Number of people in municipal area			(45 435)	752 907	747 424	—	—	—		—	—	—
Number of poor people in municipal area			—	—	—	—	—	—		—	—	—
Number of households in municipal area			—	—	231 501	—	—	—		—	—	—
Number of poor households in municipal area			—	—	—	—	—	—		—	—	—
Definition of poor household (R per month)												
Housing statistics	3											
Formal			—	—	195 741	—	—	—		—	—	—
Informal			—	—	36 180	—	—	—		—	—	—
Total number of households			—	—	231 921	—	—	—		—	—	—
Dwellings provided by municipality	4		—	—	—	—	—	—		—	—	—
Dwellings provided by province/s			—	—	—	—	—	—		—	—	—
Dwellings provided by private sector	5		—	—	—	—	—	—		—	—	—
Total new housing dwellings			—	—	—	—	—	—		—	—	—
Economic	6											
Inflation/inflation outlook (CPIX)			—	—	—	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Interest rate - borrowing			—	—	—	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Interest rate - investment			—	—	—	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Remuneration increases			—	—	—	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Consumption growth (electricity)			—	—	—	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Consumption growth (water)			—	—	—	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Collection rates	7											
Property tax/service charges			—	—	—	86.0%	0.0%	0.0%		86.0%	0.0%	0.0%
Rental of facilities & equipment			—	—	—	60.0%	0.0%	0.0%		60.0%	0.0%	0.0%
Interest - external investments			—	—	—	100.0%	0.0%	0.0%		100.0%	0.0%	0.0%
Interest - debtors			—	—	—	15.0%	0.0%	0.0%		15.0%	0.0%	0.0%
Revenue from agency services			—	—	—	92.0%	0.0%	0.0%		92.0%	0.0%	0.0%

Detail on the provision of municipal services for A10

Total municipal services Ref.			2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling				168 029	168 029	168 029	168 029	—	—
		Piped water inside yard (but not in dwelling)				—	—	—	—	—	—
8		Using public tap (at least min service level)				—	—	—	—	—	—
10		Other water supply (at least min service level)				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				—	—	—	—	—	—
9		Using public tap (< min service level)				168 029	168 029	168 029	168 029	—	—
10		Other water supply (< min service level)				—	—	—	—	—	—
		No water supply				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				168 029	168 029	168 029	168 029	—	—
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)				131 624	131 624	131 624	69 704	71 098	72 520
		Flush toilet (with septic tank)				—	—	—	—	—	—
		Chemical toilet				—	—	—	—	—	—
		Pit toilet (ventilated)				—	—	—	—	—	—
		Other toilet provisions (> min service level)				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				—	—	—	—	—	—
		Bucket toilet				3 974	3 974	3 974	3 974	—	—
		Other toilet provisions (< min service level)				3 186	3 186	3 186	3 186	—	—
		No toilet provisions				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				7 160	7 160	7 160	7 160	—	—
		Energy:									
		Electricity (at least min service level)				—	—	—	—	—	—
		Electricity - prepaid (min service level)				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				—	—	—	—	—	—
		Electricity (< min service level)				151 190	151 190	151 190	151 190	—	—
		Electricity - prepaid (< min service level)				—	—	—	—	—	—
		Other energy sources				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				151 190	151 190	151 190	151 190	—	—
		Refuse:									
		Removed at least once a week				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				218 678	218 678	218 678	218 678	—	—
		Removed less frequently than once a week				—	—	—	—	—	—
		Using communal refuse dump				—	—	—	—	—	—
		Using own refuse dump				—	—	—	—	—	—
		Other rubbish disposal				—	—	—	—	—	—
		No rubbish disposal				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				218 678	218 678	218 678	218 678	—	—
Municipal in-house services Ref.			2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling				168 029	168 029	168 029	168 029	—	—
5		Piped water inside yard (but not in dwelling)				—	—	—	—	—	—
10		Using public tap (at least min service level)				—	—	—	—	—	—
		Other water supply (at least min service level)				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				—	—	—	—	—	—
9		Using public tap (< min service level)				168 029	168 029	168 029	168 029	—	—
10		Other water supply (< min service level)				—	—	—	—	—	—
		No water supply				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				168 029	168 029	168 029	168 029	—	—
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)				131 624	131 624	131 624	69 704	71 098	72 520
		Flush toilet (with septic tank)				—	—	—	—	—	—
		Chemical toilet				—	—	—	—	—	—
		Pit toilet (ventilated)				—	—	—	—	—	—
		Other toilet provisions (> min service level)				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				—	—	—	—	—	—
		Bucket toilet				3 974	3 974	3 974	3 974	—	—
		Other toilet provisions (< min service level)				3 186	3 186	3 186	3 186	—	—
		No toilet provisions				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				218 678	218 678	218 678	218 678	—	—
		Energy:									
		Electricity (at least min service level)				—	—	—	—	—	—
		Electricity - prepaid (min service level)				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				—	—	—	—	—	—
		Electricity (< min service level)				151 190	151 190	151 190	151 190	—	—
		Electricity - prepaid (< min service level)				—	—	—	—	—	—
		Other energy sources				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				151 190	151 190	151 190	151 190	—	—
		Refuse:									
		Removed at least once a week				—	—	—	—	—	—
		Minimum Service Level and Above sub-total				218 678	218 678	218 678	218 678	—	—
		Removed less frequently than once a week				—	—	—	—	—	—
		Using communal refuse dump				—	—	—	—	—	—
		Using own refuse dump				—	—	—	—	—	—
		Other rubbish disposal				—	—	—	—	—	—
		No rubbish disposal				—	—	—	—	—	—
		Below Minimum Service Level sub-total				—	—	—	—	—	—
		Total number of households				218 678	218 678	218 678	218 678	—	—

Municipal entity services	Ref:		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Name of municipal entity		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min service level)									
		Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total									
		Using public tap (< min service level)									
		Other water supply (< min service level)									
		No water supply									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
		Energy:									
		Electricity (at least min service level)									
		Electricity - prepaid (min service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min service level)									
		Electricity - prepaid (< min service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
Services provided by 'external mechanisms'			2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
Names of service providers	Ref:		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Name of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min service level)									
		Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total									
		Using public tap (< min service level)									
		Other water supply (< min service level)									
		No water supply									
		Below Minimum Service Level sub-total									
Name of service providers		Total number of households									
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
Name of service providers		Total number of households									
		Energy:									
		Electricity (at least min service level)									
		Electricity - prepaid (min service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min service level)									
		Electricity - prepaid (< min service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
Name of service providers		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
Name of service providers		Total number of households									

Detail of Free Basic Services (FBS) provided	Ref.	Location of households for each type of FBS	2019/20 - 2021/21 2021/22 Current Year 2022/23						2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Electricity		Formal Settlements - Number Of Households	16 842 567	21 495 355	21 957 110	26 480 977	26 480 977	26 480 977	27 634 468	29 250 808	30 625 595
		Formal settlements - (50 kWh per Indigent household per month Rands)	—	—	26 480 977	—	—	—	37 165	37 508	38 666
		Number of HH receiving this type of FBS	—	—	—	—	—	—	29 654 922	33 639 423	37 709 773
		Informal settlements (Rands)	—	—	—	—	—	—	37 165	37 508	38 666
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Informal settlements targeted for upgrading (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Living In Informal backyard rental agreement (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Other (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Total cost of FBS - Electricity for informal settlements	—	—	—	—	—	—	29 954 922	33 639 423	37 709 773
Water		Formal Settlements - Number Of Households For Is Informal Settlements	95 538 878	130 110 976	118 595 411	151 140 054	151 140 054	151 140 054	166 751 255	203 185 365	222 487 575
		Formal settlements - (8 kilolitre per Indigent household per month Rands)	—	67 012	—	88 337	88 337	88 337	37 165	37 508	38 666
		Number of HH receiving this type of FBS	—	—	—	171 109 708	171 109 709	171 109 709	193 546 400	215 183 165	239 239 075
		Informal settlements (Rands)	—	129 591 317	130 110 978	188 850 750	188 850 750	188 850 750	89 704	71 098	72 520
		Number of HH receiving this type of FBS	—	—	67 012	—	—	—	89 704	71 098	72 520
		Informal settlements targeted for upgrading (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Living In Informal backyard rental agreement (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Other (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Total cost of FBS - Water for informal settlements	—	—	—	171 109 709	171 109 709	171 109 709	193 546 400	215 183 165	239 239 075
Sanitation		Formal Settlements - Number Of Households	130 125 352	148 227 383	162 331 968	132 759 678	132 759 678	132 759 678	168 709 713	178 172 156	186 700 156
		Formal settlements - free sanitation service to Indigent households	—	67 012	—	88 337	88 337	88 337	69 020	69 710	—
		Number of HH receiving this type of FBS	—	—	—	52 612 866	52 612 866	52 612 866	63 949 965	68 158 584	72 649 594
		Informal settlements (Rands)	—	87 000 540	—	51 534 484	51 534 484	51 534 484	37 165	37 908	38 666
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Informal settlements targeted for upgrading (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Living In Informal backyard rental agreement (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Other (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Total cost of FBS - Sanitation for informal settlements	—	—	—	52 612 866	52 612 866	52 612 866	63 949 965	68 158 584	72 649 594
Refuse Removal		Formal Settlements - Number Of Households	80 256 795	90 601 609	96 974 633	86 497 029	86 497 029	86 497 029	104 218 375	115 702 621	121 380 052
		Formal settlements - (removal once a week to Indigent households)	—	67 012	—	88 337	88 337	88 337	69 020	69 710	—
		Number of HH receiving this type of FBS	—	—	—	54 999 328	54 999 328	54 999 328	123 027 560	135 512 788	156 420 160
		Informal settlements (Rands)	—	51 174 915	—	55 518 663	55 518 663	55 518 663	69 704	71 098	72 520
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Informal settlements targeted for upgrading (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Living In Informal backyard rental agreement (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Other (Rands)	—	—	—	—	—	—	—	—	—
		Number of HH receiving this type of FBS	—	—	—	—	—	—	—	—	—
		Total cost of FBS - Refuse Removal for informal settlements	—	—	—	54 969 326	54 969 328	54 969 328	123 027 560	135 512 788	156 420 160

Supporting Table SA11 - Property Rates Summary

The table below provides a summary of the municipal evaluation roll that was used as a basis for property rates revenue estimates. In projecting the estimated revenue, the following factors were taken into account:

1. The proposed tariff increase for the MTREF period.
2. The statutory exemption of R 15,000.00 for each residential property in terms of the Property Rates Act.
3. Additional rebate on the first R 85 000.00 of the rateable property market value for all residential properties, following application of the statutory exemptions
4. Rebates from rates to all qualifying senior citizens and disabled persons on the first R 300 000.00 of the rateable value of their properties.

MAN Mangaung - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1	2000/01/01	2000/01/01	2021/07/01	2000/01/01					
Date of valuation:	1	0	0	2021	0					
Financial year valuation used	2	No	No	No	No					
Municipal by-laws s6 in place? (Y/N)	2	No	No	No	No					
Municipal/assistant valuer appointed? (Y/N)	3									
Municipal partnership s38 used? (Y/N)	3									
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)	4									
Implementation time of new valuation roll (mths)	12									
No. of properties	5	203 782	—	—	202 523	202 523	202 523	253 644	267 341	282 580
No. of sectional title values	5	25 172	—	—	29 498	29 498	29 498	33 493	35 302	37 314
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1 536	—	—	3 478	3 478	3 478	3 868	4 076	4 308
No. of valuation roll amendments		1 536	—	—	3 478	3 478	3 478	3 868	4 076	4 308
No. of objections by rate payers		—	—	—	4 022	4 022	4 022	15	15	15
No. of appeals by rate payers		—	—	—	795	795	795	3	3	3
No. of successful objections	8	—	—	—	—	—	—	—	—	—
No. of successful objections > 10%	8	—	—	—	—	—	—	—	—	—
Supplementary valuation	2	—	—	—	4	4	4	4	4	4
Public service infrastructure value (Rm)	5	108	—	—	115	115	115	0	0	0
Municipality owned property value (Rm)	5	7 231	—	0	7 213	7 213	7 213	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		—	—	—	—	—	—	0	0	0
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)	18	—	—	—	63	63	63	0	0	0
Valuation reductions-public worship (Rm)	23	—	—	—	—	—	—	0	0	0
Valuation reductions-other (Rm)	104	—	—	—	—	—	—	0	0	0
Total valuation reductions:	146	—	—	—	63	63	63	0	0	0
Total value used for rating (Rm)	5	107 198	—	—	126 403	126 403	126 403	120 909	127 438	134 702
Total land value (Rm)	5									
Total value of improvements (Rm)	5	107 198	—	—	110 185	110 185	110 185	120 909	127 438	134 702
Rating:										
Residential rate used to determine rate for other categories? (Y/N)				No	No					
Differential rates used? (Y/N)	5	Yes	—	No	Yes	Yes	Yes	Yes	Yes	Yes
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	—	No	No			Yes	Yes	Yes
Fixed amount minimum value (R'000)		0,0%	0,0%	0,0%	0,0%			0,0%	0,0%	0,0%
Non-residential prescribed ratio s19 (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	1 266 271	—	—	1 640 652	1 640 652	1 640 652	1 819 951	1 918 229	2 027 568
Rate revenue expected to collect (R'000)	6	1 202 957	1 487 602	—	1 558 619	1 558 619	1 558 619	1 219 367	1 285 213	1 358 470
Expected cash collection rate (%)	6	0,0%	0,0%	0,0%	95,0%	95,0%	95,0%	95,0%	95,0%	95,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		—	16 632	—	43 691	43 691	43 691	35 988	37 932	40 094
Rebates, exemptions - pensioners (R'000)		—	5 492	—	8 280	8 280	8 280	10 755	11 336	11 982
Rebates, exemptions - bona fide farm. (R'000)		—	28 476	—	37 882	37 882	37 882	62 361	65 728	69 475
Rebates, exemptions - other (R'000)		—	60 141	—	91 813	91 813	91 813	615	648	685
Total rebates, exemptions, reductions, discounts (R'000)		—	110 741	—	181 666	181 666	181 666	109 719	115 644	122 236

Supporting Table SA12 - Property Rates by Category

Tables SA12a and SA12b provide details of the number of the properties per rateable category as existing in the valuation roll.

MAN Mangaung - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2022/23												
Valuation:												
No. of properties		3 339	-	-	146 674	-	4 982	-	210	-	-	-
No. of sectional title property values		824	-	-	25 201	-	3	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	8 565	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	2 000	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	8 565	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	5 555	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	5	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	150	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	50	-	-	-	-	-	-	-
No. of successful objections		5	-	-	2 300	-	-	-	-	-	-	-
No. of successful objections > 10%		5	-	-	1 030	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		5	5	<1	5	-	5	-	<1	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		Market Land & Impr.	Other	Other	Market Land & Impr.	-	Market Land & Impr.	-	Market Land & Impr.	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	0	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)		6	0	-	0	-	0	-	0	-	-	-
Total land value (Rm)		6	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)		6	-	-	0	-	0	-	0	-	-	-
Total market value (Rm)		6	0	-	0	-	0	-	0	-	-	-
Rating:												
Average rate		3,221 300	-	-	0,947 400	-	-	-	0,236 850	-	-	-
Rate revenue budget (R'000)		538	-	-	704	-	-	-	1	-	-	-
Rate revenue expected to collect (R'000)		511	-	-	669	-	-	-	1	-	-	-
Expected cash collection rate (%)		95,0%	0,0%	0,0%	95,0%	0,0%	0,0%	0,0%	95,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	44	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	3	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	92	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptions,redcts,discts (R'000)		-	-	-	-	-	-	-	-	-	-	-

MAN Mangaung - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24												
Valuation:												
No. of properties		3 339	-	-	146 674	-	4 982	-	210	-	-	-
No. of sectional title property values		824	-	-	25 201	-	3	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	8 565	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	2 000	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	8 565	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	5 555	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	5	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	150	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	50	-	-	-	-	-	-	-
No. of successful objections		5	-	-	2 300	-	-	-	-	-	-	-
No. of successful objections > 10%		5	-	-	1 030	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		5	5	<1	5	-	5	-	<1	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		Market Land & Impr.	Other	Other	Market Land & Impr.	-	Market Land & Impr.	-	Market Land & Impr.	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	0	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)		6	0	-	0	-	0	-	0	-	-	-
Total land value (Rm)		6	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)		6	0	-	0	-	0	-	0	-	-	-
Total market value (Rm)		5	0	-	0	-	0	-	0	-	-	-
Rating:												
Average rate		3,221 300	-	-	0,947 400	-	-	-	0,236 850	-	-	-
Rate revenue budget (R'000)		538	-	-	704	-	-	-	1	-	-	-
Rate revenue expected to collect (R'000)		511	-	-	669	-	-	-	1	-	-	-
Expected cash collection rate (%)		95,0%	0,0%	0,0%	95,0%	0,0%	0,0%	0,0%	95,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	44	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	3	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	92	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptions,redcts,discts (R'000)		-	-	-	-	-	-	-	-	-	-	-

Supporting Table SA13 - Service Tariffs by Category

The supporting table below provides the reader with details of service charges tariffs to be levied over the MTREF period exemptions reductions and rebates.

MAN Mangaung - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates (rate in the Rand)	1								
Residential properties		176 Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
Residential properties - vacant land		Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
Formal/informal settlements		Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
Small holdings		Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
Farm properties - used		Cent per Rand on rateable	-	-	-	-	0,2494	0,2768	0,2926
Farm properties - not used		Cent per Rand on rateable	-	-	-	-	0,2494	0,2768	0,2926
Industrial properties		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
Business and commercial properties		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
Communal land - residential		Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
Communal land - small holdings		Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
Communal land - farm property		Cent per Rand on rateable	-	-	-	-	0,2494	0,2768	0,2926
Communal land - business and commercial		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
Communal land - other		Cent per Rand on rateable	-	-	-	-	-	-	-
State-owned properties		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
Municipal properties		Cent per Rand on rateable	-	-	-	-	-	-	-
Public service infrastructure		78Cent per Rand on rateable	-	-	-	-	0,2494	0,2626	0,2926
Privately owned towns serviced by the owner		76Cent per Rand on rateable	-	-	-	-	0,9976	1,0514	1,1113
State trust land		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
Restitution and redistribution properties		Cent per Rand on rateable	-	-	-	-	-	-	-
Protected areas		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
National monuments properties		Cent per Rand on rateable	-	-	-	-	3,3919	3,5750	3,7788
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (DRA only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000		15 000	15 000	15 000
General residential rebate		Rebate for first R80 000	-	-	-	-	100 000	100 000	100 000
Indigent rebate or exemption		Full Rebate	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption		Rebate	-	-	-	-	300 000	300 000	300 000
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								

Water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)								
Service point - vacant land (Rands/month)	-	-	28	-	-	45	49	54
Water usage - flat rate tariff (c/kl)	-	-	40	-	-	70	76	83
Water usage - life line tariff	7 - 15 kl	-	8	-	-	28	31	33
Water usage - Block 1 (c/kl)	16 - 30 kl	-	21	-	-	32	35	38
Water usage - Block 2 (c/kl)	31 - 60 kl	-	24	-	-	40	43	47
Water usage - Block 3 (c/kl)	Above 60 kl	-	27	-	-	48	53	57
Water usage - Block 4 (c/kl)	0 - 6 kl	-	-	-	-	11	12	14
Water usage - Block 5 (c/kl)	-	-	-	-	-	48	51	54
Water usage - Block 6 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-
Other	2							
Waste water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)								
Service point - vacant land (Rands/month)	-	-	-	-	-	1	1	1
Waste water - flat rate tariff (c/kl)	Linked to value property	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)	Residential	-	-	-	-	0	-	-
Volumetric charge - Block 2 (c/kl)	None Residential	-	-	-	-	1	1	1
Volumetric charge - Block 3 (c/kl)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)	(fill in structure)	-	-	-	-	-	-	-
Other	2							
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)								
Service point - vacant land (Rands/month)	0 - 50 kwh	-	-	-	-	1	2	-
FBE	-	-	-	-	-	2	2	2
Life-line tariff - meter	-	-	-	-	-	2	2	2
Life-line tariff - prepaid	-	-	-	-	-	2	2	2
Flat rate tariff - meter (c/kwh)	Flat rate tariff - prepaid (c/kwh)	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)	0 - 350	-	-	-	-	2	2	2
Meter - IBT Block 2 (c/kwh)	>350	-	-	-	-	2	2	2
Meter - IBT Block 3 (c/kwh)	-	-	-	-	-	2	2	2
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)	0 - 350	-	-	-	-	1	-	-
Prepaid - IBT Block 2 (c/kwh)	>350	-	-	-	-	2	-	-
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge	901 - 1500	-	-	-	-	213	224	237
Basic charge/fixed fee								
80l bin - once a week								
250l bin - once a week								

MAN Mangaung - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates (Rands)									
General Residential Rebate		Rebate for first R80 000	-	-	-	100 000	100 000	100 000	
Indigent Rebate Or Exemption		Full Rebate	-	-	-	-	-	-	-
Pensioners/Social Grants Rebate Or Exemption		Rebate	-	-	-	300 000	300 000	300 000	
Water tariffs									
Water Usage - Block 1 (C/kL) 0 - 6kL		0 - 6 kL	-	-	-	7	12	-	
Water Usage - Block 2 (C/kL)		16 - 30 kL	-	-	-	19	29	-	
Water Usage - Block 3 (C/kL)		31 - 60 kL	-	-	-	21	33	-	
Water Usage - Block 4 (C/kL)		Basic Tariff	-	-	-	25	47	-	
Water Usage - Block 5 (C/kL)		Above 60 kL	-	-	-	24	-	-	
Water Usage - Block 1 (C/kL)		7 - 15 kL	-	-	-	17	-	-	
Waste water tariffs									
Basic Charge/Fixed Fee (Rands/Month)		Linked to the valuation of the property - Residential	-	-	-	0	-	-	
Basic Charge/Fixed Fee (Rands/Month)		Linked to the valuation of the property - Non Residential	-	-	-	0	-	-	
Electricity tariffs									
bt Indigent - Block 1		0 - 50 kWh	-	-	-	2	2	2	
bt Indigent - Block 2		51 - 350 kWh	-	-	-	2	2	2	
bt Indigent - Block 3		> 350 kWh	-	-	-	2	2	2	
bt Domestic - Block 1		0 - 350 kWh	-	-	-	2	2	2	
bt Domestic - Block 2		> 350 kWh	-	-	-	2	2	2	
Homflex - Single Phase - Basic Charge		Basic Charge	-	-	-	214	223	223	
Homflex - Single Phase - Peak		Peak kWh	-	-	-	3	3	3	
Homflex - Single Phase - Standard		Standard kWh	-	-	-	2	2	2	
Homflex - Single Phase - Off-Peak		OffPeak kWh	-	-	-	2	2	2	
Homflex - Three Phase - Basic Charge		Basic Charge	-	-	-	608	636	636	
Homflex - Three Phase - Peak		Peak kWh	-	-	-	3	3	3	
Homflex - Three Phase - Standard		Standard kWh	-	-	-	2	2	2	
Homflex - Three Phase - Off-Peak		OffPeak kWh	-	-	-	2	2	2	
Flat Business - Basic Charge		Basic Charge	-	-	-	-	-	-	
Flat Business - Energy Charge		Energy Charge kWh	-	-	-	3	3	3	
Comflex - Single Phase - Basic Charge		Basic Charge	-	-	-	211	221	221	
Comflex - Single Phase - Peak		Peak kWh	-	-	-	3	3	3	
Comflex - Single Phase - Standard		Standard kWh	-	-	-	2	2	2	
Comflex - Single Phase - Off-Peak		OffPeak kWh	-	-	-	2	2	2	
Comflex - Three Phase - Basic Charge		Basic Charge	-	-	-	634	663	663	
Comflex - Three Phase - Peak		Peak kWh	-	-	-	3	3	3	
Comflex - Three Phase - Standard		Standard kWh	-	-	-	2	2	2	
Comflex - Three Phase - Off-Peak		OffPeak kWh	-	-	-	2	2	2	
Elecflex 1 - Basic Charge		Basic Charge	-	-	-	4 343	4 543	4 543	
Elecflex 1 - Access Charge		Access Charge kVA	-	-	-	65	88	68	
Elecflex 1 - Demand Charge		Demand Charge kVA	-	-	-	181	189	189	
Elecflex 1 - Peak		Peak kWh	-	-	-	2	2	2	
Elecflex 1 - Standard		Standard kWh	-	-	-	1	1	1	
Elecflex 1 - Off-Peak		OffPeak kWh	-	-	-	1	1	1	
Elecflex 2 - Basic Charge		Basic Charge	-	-	-	2 878	3 010	3 010	
Elecflex 2 - Access Charge		Access Charge kVA	-	-	-	72	75	75	
Elecflex 2 - Demand Charge		Demand Charge kVA	-	-	-	195	204	204	
Elecflex 2 - Peak		Peak kWh	-	-	-	2	2	2	
Elecflex 2 - Standard		Standard kWh	-	-	-	1	1	1	
Elecflex 2 - Off-Peak		OffPeak kWh	-	-	-	1	1	1	
Elecflex 3 - Basic Charge		Basic Charge	-	-	-	2 243	2 346	2 346	
Elecflex 3 - Access Charge		Access Charge kVA	-	-	-	75	78	78	
Elecflex 3 - Demand Charge		Demand Charge kVA	-	-	-	210	220	220	
Elecflex 3 - Peak		Peak kWh	-	-	-	2	2	2	
Elecflex 3 - Standard		Standard kWh	-	-	-	1	1	1	
Elecflex 3 - Off-Peak		OffPeak kWh	-	-	-	1	1	1	
Bulk Resell 2 - Basic Charge		Basic Charge	-	-	-	3 856	4 044	4 044	
Bulk Resell 2 - Demand Charge		Demand Charge kVA	-	-	-	28	29	29	
Bulk Resell 2 - Peak		Peak kWh	-	-	-	2	3	3	
Bulk Resell 2 - Standard		Standard kWh	-	-	-	2	2	2	
Bulk Resell 2 - Off-Peak		OffPeak kWh	-	-	-	1	1	1	
Bulk Resell 3 - Basic Charge		Basic Charge	-	-	-	4 023	4 208	4 208	
Bulk Resell 3 - Demand Charge		Demand Charge kVA	-	-	-	20	21	21	
Bulk Resell 3 - Peak		Peak kWh	-	-	-	2	3	3	
Bulk Resell 3 - Standard		Standard kWh	-	-	-	2	2	2	
Bulk Resell 3 - Off-Peak		OffPeak kWh	-	-	-	1	2	2	
Sport Stadiums - Peak		Peak kWh	-	-	-	4	4	4	
Sport Stadiums - Standard		Standard kWh	-	-	-	2	3	3	
Sport Stadiums - Off-Peak		OffPeak kWh	-	-	-	2	2	2	
Departmental Tou - Peak		Peak kWh	-	-	-	2	3	3	
Departmental Tou - Standard		Standard kWh	-	-	-	2	2	2	
Departmental Tou - Off-Peak		OffPeak kWh	-	-	-	1	1	1	
Net Metering		Energy Charge kWh	-	-	-	1	-	-	
Alternative Resell - Basic Charge		Basic Charge	-	-	-	3 843	-	-	
Alternative Resell - Energy Charge		Energy Charge kWh	-	-	-	2	-	-	
Departmental		Energy Charge kWh	-	-	-	1	-	-	

Supporting Table SA14 - Household Bills

The table below gives the user an indication of the size of the household bill that an average household should expect to pay for services:

MAN Mangaung - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % Incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		415,30	446,45	461,80	473,70	473,70	473,70	5,3%	498,80	525,74	555,70
Electricity: Basic levy											
Electricity: Consumption		2 127,43	—	2 169,98	—	2 097,67	2 097,67	—	2 196,26	2 297,29	—
Water: Basic levy		30,91	33,93	37,46	41,00	41,14	41,14	9,5%	45,25	47,69	50,41
Water: Consumption		589,14	646,86	687,35	749,46	728,22	728,22	4,2%	780,57	822,72	869,62
Sanitation		199,68	214,03	227,91	233,39	200,05	200,05	(9,7%)	210,65	222,03	234,68
Refuse removal		120,01	130,21	126,23	142,77	180,21	180,21	34,4%	191,91	202,27	213,80
Other											
VAT on Services		3 482,47	1 471,48	3 720,73	1 840,32	3 720,99	3 720,99	139,2%	3 923,44	4 117,74	1 924,21
Total large household bill:		3 482,47	1 471,48	3 720,73	1 840,32	3 720,99	3 720,99	139,2%	3 923,44	4 117,74	1 924,21
% increase/-decrease			(57,7%)	152,9%	(55,9%)	126,8%	—		5,4%	5,0%	(53,3%)
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		281,33	302,44	312,83	315,80	394,75	394,75	31,6%	415,67	438,11	463,09
Electricity: Basic levy											
Electricity: Consumption		462,75	—	472,01	—	997,28	997,28	—	1 044,16	1 092,19	—
Water: Basic levy		30,91	33,93	37,00	41,00	41,14	41,14	9,6%	45,25	47,69	50,41
Water: Consumption		473,94	520,36	559,20	600,26	579,02	579,02	3,2%	619,42	652,87	690,08
Sanitation		142,63	130,21	162,80	166,71	166,71	166,71	5,3%	175,54	185,02	195,57
Refuse removal		120,01	130,21	136,23	142,77	180,21	180,21	34,4%	191,91	202,27	213,80
Other											
VAT on Services		1 511,57	1 117,15	1 680,07	1 266,54	2 359,11	2 359,11	96,8%	2 491,95	2 618,15	1 612,95
Total small household bill:		1 511,57	1 117,15	1 680,07	1 266,54	2 359,11	2 359,11	96,8%	2 491,95	2 618,15	1 612,95
% Increase/-decrease			(26,1%)	50,4%	(24,6%)	86,3%	—		5,6%	5,1%	(38,4%)
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		147,37	158,42	163,86	157,90	157,90	157,90	5,3%	186,27	175,25	185,23
Electricity: Basic levy											
Electricity: Consumption		204,42	—	208,51	—	474,59	474,59	—	496,89	519,75	—
Water: Basic levy		30,91	33,93	37,40	41,00	41,14	41,14	9,6%	45,25	47,69	50,41
Water: Consumption		304,56	334,40	343,60	368,20	430,60	430,60	25,6%	462,36	487,33	515,11
Sanitation		113,92	123,03	130,39	133,52	66,68	66,68	(47,4%)	70,22	74,01	78,23
Refuse removal		50,96	55,04	76,75	80,08	180,21	180,21	139,6%	191,91	202,27	213,80
Other											
VAT on Services		852,14	704,82	960,51	780,70	1 351,12	1 351,12	83,5%	1 432,90	1 506,30	1 042,78
Total small household bill:		852,14	704,82	960,51	780,70	1 351,12	1 351,12	83,5%	1 432,90	1 506,30	1 042,78
% Increase/-decrease			(17,3%)	36,3%	(16,7%)	73,1%	—		6,1%	5,1%	(30,8%)

6. OVERVIEW OF BUDGET FUNDING

a. Funding Measurement SA10

MAN Mangaung Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	123 872	1 675 996	8 143 452	3 739 878	3 850 232	3 850 232	2 822 949	1 390 194	2 228 486	3 353 215
Cash + investments at the yr end less applications - R'000	18(1)b	2	17 201 152	13 533 705	24 649 587	23 543 608	23 543 357	19 131 177	703 456	2 065 885	2 460 789	
Cash year end/monthly employee/supplier payments	18(1)b	3	0,3	3,4	13,6	6,8	7,1	7,1	7,6	7,5	13,1	12,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	305 687	531 541	(925 974)	1 631 617	1 653 109	1 653 109	744 299	1 565 242	1 742 154	1 980 825
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(7,5%)	4,9%	9,3%	(8,6%)	(6,0%)	(42,0%)	2,2%	0,3%	(0,1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0,0%	21,4%	67,3%	51,6%	52,2%	52,2%	76,7%	50,4%	49,9%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		15,0%	28,3%	16,1%	17,1%	17,1%	19,5%	19,3%	19,3%	19,3%
Capital payments % of capital expenditure	18(1)c; 19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								230,1%	0,0%	0,0%
Current consumer debtors % change - incr/decr	18(1)a	11	N.A.	4,7%	(18,8%)	(14,8%)	0,0%	0,0%	30,1%	(38,1%)	5,8%	5,5%
Long term receivables % change - incr/decr	18(1)a	12	N.A.	(390,6%)	(0,1%)	(100,0%)	0,0%	0,0%	0,0%	(100,0%)	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3,0%	3,0%	3,4%	2,4%	2,5%	2,5%	3,3%	2,9%	2,9%	0,0%
Asset renewal % of capital budget	20(1)(vii)	14	9,3%	19,2%	21,4%	17,5%	17,3%	17,3%	0,0%	17,7%	20,8%	22,7%

b. Particulars of Monetary Investment

The municipality's monetary investment particulars by type and maturity are as follows:
SA15

MAN Mangaung - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds		104	112	124	-	-	-	-	-	-
Deposits - Bank										
Deposits - Public Investment Commissioners		352 370	(931 197)	169 635	-	-	-	-	-	-
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	352 474	(931 085)	169 759	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates		5	(204 934)	6 674	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		5	(204 934)	6 674	-	-	-	-	-	-
Consolidated total:		352 479	(1 136 019)	176 433	-	-	-	-	-	-

Supporting Table SA16 - Investment Particulars by maturity

MAN Mangung - Supporting Table SA16 Investment particulars by maturity

Existing and Proposed New Borrowings

The table below gives the user an indication of the existing and proposed new borrowings for the MTREF period: SA17

MAN Mangaung - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		706 254	552 091	560 692	308 684	308 684	308 684	153 438	58 348	4 678
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		74 863	35 938	(0)	—	—	—	—	—	—
PPP liabilities		471 749	446 319	417 082	—	—	—	—	—	—
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	1 252 866	1 034 348	977 773	308 684	308 684	308 684	153 438	58 348	4 678
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		—	57	(1 757)	19 719	19 719	19 719	—	—	—
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	—	57	(1 757)	19 719	19 719	19 719	—	—	—
Total Borrowing	1	1 252 866	1 034 404	976 017	328 403	328 403	328 403	153 438	58 348	4 678
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	—	—	—	—	—	—	—	—	—
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	—	—	—	—	—	—	—	—	—
Total Unspent Borrowing	1	—	—	—	—	—	—	—	—	—

7. BUDGETED GRANTS AND TRANSFERS

(a) Transfers and Grants Receipts

The following grants allocated to the municipality in terms of the Division of Revenue Act have been included in the medium-term budget. The receipts projected and expenditure on the grants is to be as follows: **SA18**

MAN Mangaung - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		739 887	915 263	876 232	1 034 450	1 027 747	1 027 747	1 205 467	1 310 235	1 406 689
Energy Efficiency and Demand Side Management		735 867	911 525	830 046	938 383	938 383	938 383	1 037 664	1 133 782	1 248 048
Expanded Public Works Programme Integrated G		—	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant		1 020	1 541	1 302	1 566	1 566	1 566	1 263	—	—
Local Government Financial Management Grant		—	—	—	—	—	—	3 500	4 000	4 500
Metro Informal Settlements Partnership Grant		3 000	2 197	1 999	2 100	2 100	2 100	2 200	2 200	2 338
Municipal Demarcation Transition Grant		—	—	—	13 981	13 981	13 981	14 597	15 253	15 936
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	—	—	18 000	19 739	19 739	21 739	15 000	15 000
Programme and Project Preparation Support Grant		—	—	—	5 480	13 673	10 673	10 673	14 276	15 120
Public Transport Network Grant		—	—	—	37 406	32 005	32 005	32 005	104 228	118 622
Urban Settlement Development Grant		—	—	—	14 753	9 300	9 300	6 000	6 258	6 531
Provincial Government:		—	—	—	—	—	—	5 000	—	—
Capacity Building and Other Grants		—	—	—	—	—	—	5 000	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		759	758	1 372	6 756	25 864	25 864	6 650	6 650	6 650
Free State Arts and Cultural Council		759	758	1 372	4 000	4 000	4 000	4 000	4 000	4 000
National Skills Fund		—	—	—	2 756	21 064	21 064	2 650	2 650	2 650
Total Operating Transfers and Grants	5	740 646	916 021	877 604	1 041 216	1 053 611	1 053 611	1 217 117	1 316 885	1 413 339
Capital Transfers and Grants										
National Government:										
Integrated City Development Grant		526 806	835 941	753 425	963 271	1 091 885	1 091 885	950 577	971 486	1 023 562
Integrated National Electrification Programme Grant		1 317	4 351	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	—	81 686	265 636	265 636	265 636	277 343	289 798	302 782
Public Transport Network Grant		99	5 221	26 523	2 738	—	—	—	—	—
Urban Settlement Development Grant		142 213	279 877	93 455	217 889	217 889	217 889	165 800	151 529	166 889
Provincial Government:		—	—	142 254	—	—	—	—	—	—
Infrastructure Grant		—	—	142 254	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		16 133	5 207	19 509	14 300	14 300	14 300	14 300	14 958	15 646
Developers Contribution		16 133	5 207	19 509	14 300	14 300	14 300	14 300	14 958	15 646
Unspecified		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	542 939	841 148	915 188	977 571	1 106 185	1 106 185	964 877	986 444	1 039 207
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1 283 585	1 757 169	1 792 792	2 018 787	2 159 796	2 159 796	2 181 994	2 303 329	2 452 546

(b) Expenditure on Transfers and Grants

The table below provides the expenditure details on the transfers and grants programme. This are mainly conditional grants with specifically defined objective. The exception being the Equitable Share Allocations - unconditional grant. **SA19**

MAN Mangaung - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		502 975	478 095	469 709	370 872	288 511	288 511	381 645	402 621	395 209
Expanded Public Works Programme Integrated Grant		270 189	273 497	259 127	274 795	199 147	199 147	213 842	226 169	236 568
Infrastructure Skills Development Grant		1 020	1 543	1 286	1 566	1 566	1 566	1 263	—	—
Local Government Financial Management Grant		50 886	73 653	53 156	2 100	2 100	2 100	3 500	4 000	4 500
Metro Informal Settlements Partnership Grant		—	—	21 086	13 981	13 981	13 981	14 597	15 253	15 936
Municipal Disaster Relief Grant		12 150	7 920	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	—	16 283	18 000	19 739	19 739	21 739	15 000	15 000
Programme and Project Preparation Support Grant		—	—	4 765	13 673	10 673	10 673	14 276	15 120	15 876
Public Transport Network Grant		69 311	84 166	33 731	32 005	32 005	32 005	104 228	118 622	98 459
Urban Settlement Development Grant		99 420	57 316	80 275	14 753	9 300	9 300	6 000	6 258	6 531
Provincial Government:										
Capacity Building and Other Grants		—	—	—	—	—	—	5 000	—	—
District Municipality:										
Other grant providers:										
Free State Arts and Cultural Council		660	659	1 193	4 000	23 108	23 108	4 000	4 000	4 000
National Skills Fund		660	659	1 193	4 000	4 000	4 000	4 000	4 000	4 000
Total operating expenditure of Transfers and Grants:		503 636	478 754	470 902	374 872	311 619	311 619	390 645	406 621	399 209
Capital expenditure of Transfers and Grants										
National Government:										
Integrated City Development Grant		276 405	597 053	522 999	963 271	1 091 885	1 091 885	950 577	971 561	1 023 666
Integrated National Electrification Programme Grant		1 236	3 830	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		—	850	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	59 163	285 636	265 636	265 636	277 343	289 798	302 782
Neighbourhood Development Partnership Grant		—	—	—	—	—	—	—	—	—
Public Transport Network Grant		87	4 405	9 231	2 738	—	—	—	—	—
Urban Settlement Development Grant		56 165	190 381	85 810	217 889	217 889	217 889	165 800	151 529	166 889
Provincial Government:										
Infrastructure Grant		218 917	397 588	368 996	477 007	608 360	608 360	507 434	530 234	553 996
District Municipality:										
Other grant providers:										
Unspecified		9 610	13 934	10 834	14 300	14 300	14 300	14 300	14 958	15 646
Total capital expenditure of Transfers and Grants		286 015	610 988	667 471	977 571	1 106 185	1 106 185	964 877	986 519	1 039 312
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		789 651	1 069 742	1 138 373	1 352 443	1 417 804	1 417 804	1 355 522	1 393 141	1 438 521

(c) Reconciliations of transfers grant receipts and unspent funds.

The table below provides a summary reconciliation of transfers grants receipts and unspent funds at the respective year ends. **SA20**

MAN Mangaung - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(1 134)	(1 134)	(187 408)	—	—	—	—	—	—
Current year receipts		(143 189)	(72 786)	(1 963)	—	—	—	—	—	—
Conditions met - transferred to revenue		4 020	3 738	853 970	82 097	75 383	75 383	138 930	146 080	126 829
Conditions still to be met - transferred to liabilities		(214 316)	(144 219)	(68 554)	—	—	—	—	—	—
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		(1 055)	(1 055)	(1 055)	—	—	—	—	—	—
Current year receipts		—	—	(2 000)	(6 755)	(25 864)	(25 864)	(6 650)	(6 650)	(6 650)
Conditions met - transferred to revenue		—	—	1 372	6 756	25 864	25 864	6 650	6 650	6 650
Conditions still to be met - transferred to liabilities		(1 055)	(1 055)	(1 683)	—	—	—	—	—	—
Total operating transfers and grants revenue		4 020	3 738	855 341	88 853	101 247	101 247	145 580	152 730	133 479
Total operating transfers and grants - CTBM	2	(215 371)	(145 274)	(70 237)	—	—	—	—	—	—
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(310 509)	(355 322)	(22 107)	—	—	—	—	—	—
Current year receipts		(758 233)	(584 230)	(944 542)	(697 634)	(826 249)	(826 249)	(673 234)	(681 688)	(720 779)
Conditions met - transferred to revenue		504 197	804 610	646 986	697 634	826 249	826 249	673 234	681 688	720 779
Conditions still to be met - transferred to liabilities		(773 768)	(247 777)	(337 677)	—	—	—	—	—	—
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		(2 482)	(2 482)	(2 482)	—	—	—	—	—	—
Current year receipts		—	—	—	(14 300)	(14 300)	(14 300)	(14 300)	(14 958)	(15 646)
Conditions met - transferred to revenue		—	—	—	14 300	14 300	14 300	14 300	14 958	15 646
Conditions still to be met - transferred to liabilities		(2 482)	(2 482)	(2 482)	—	—	—	—	—	—
Total capital transfers and grants revenue		504 197	804 610	646 986	711 934	840 549	840 549	687 534	696 646	736 425
Total capital transfers and grants - CTBM	2	(776 250)	(250 259)	(340 159)	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE		508 217	808 347	1 502 328	800 787	941 796	941 796	833 114	849 376	869 904
TOTAL TRANSFERS AND GRANTS - CTBM		(991 621)	(395 534)	(410 397)	—	—	—	—	—	—

8. ALLOCATIONS OF GRANTS MADE BY THE MUNICIPALITY

The table below outlines the allocation of grants to the municipal entity and the cash transfer to groups and individuals: **SA21**

MAN Mangaung - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Nal Dpt Agen - Municipal Demerat Board</i> <i>Nal Dpt Agen - Energy Sector Sets</i> <i>Nal Dpt Agen - Train & Devel Prc Sets</i>	3	5 546	6 429	7 244	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		5 546	6 429	7 244	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Non Prof_ Other Non-Profit Insti</i> <i>Non Prof Unspecified</i> <i>Ts_O_M_Nb Ins_Old Age Homes</i> <i>Non Prof_Sofstart</i> <i>Non Prof_Spca</i> <i>Non Prof_Uspec (Old Age Grant</i> <i>Non Prof_Uspec Available</i> <i>Non Prof_Uspec Farmers Supp</i> <i>Non Prof_Uspec Miscel Grant</i> <i>Non Prof_Uspec Poverty Relief</i> <i>Ts_O_M_Nb Ins_Sport Councils</i>		-	-	-	-	-	-	-	-	-	
Total Cash Transfers To Organisations	2	3 002	-	122	122	122	-	-	1 525	1 628	1 732
Cash Transfers to Groups of individuals <i>Hh Spp Soc Ass: Poverty Relief</i> <i>Hh Spp Soc Ass: Poverty Relief (Mayor Sp</i> <i>Hh Spp Soc Ass: Poverty Relief (Youth Co</i> <i>Ts_O_M_Hh_Cash_Farmer Supp H/H (Cash)</i> <i>Hh Spp Soc Ass: Old Age Grant Cost Of Li</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	287	287	287	-	320	336	351
TOTAL CASH TRANSFERS AND GRANTS	6	5 548	9 431	7 244	409	409	409	-	1 845	1 964	2 083
Non-Cash Transfers to other municipalities	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of individuals	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS	6	5 548	9 431	7 244	409	409	409	-	1 845	1 964	2 083
TOTAL TRANSFERS AND GRANTS											

9. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The table below provides an indication of the total cost to employer of the councillors and staff members over the MTREF period: **SA22**

MAN Mangaung - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2019/20		2020/21		2021/22		Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26			
		A	B	C	D	E	F	G	H	I			
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages		47 588	46 828	48 616	49 600	54 199	54 199	54 213	56 815	59 485			
Pension and UIF Contributions		1 731	1 638	855	1 307	1 008	1 008	1 025	1 074	1 125			
Medical Aid Contributions		692	680	464	573	512	512	496	519	544			
Motor Vehicle Allowance		–	–	–	808	808	808	852	893	935			
Cellphone Allowance		4 447	4 298	4 514	4 653	4 626	4 626	4 581	4 800	5 026			
Housing Allowances		74	74	59	107	77	77	81	85	89			
Other benefits and allowances		12 670	12 014	13 387	13 619	14 000	14 000	14 756	15 465	16 192			
Sub Total - Councillors		67 202	65 531	67 895	70 668	75 231	75 231	76 003	79 652	83 395			
% increase	4		(2,5%)	3,6%	4,1%	6,5%	–	1,0%	4,8%	4,7%			
Senior Managers of the Municipality	2												
Basic Salaries and Wages		12 444	12 398	9 147	11 719	11 612	11 612	12 239	12 826	13 429			
Pension and UIF Contributions		881	881	744	1 360	1 363	1 363	1 436	1 505	1 576			
Medical Aid Contributions		407	452	405	502	502	502	530	555	581			
Overtime													
Performance Bonus		770	769	711	1 174	954	954	1 006	1 054	1 104			
Motor Vehicle Allowance	3	1 656	1 656	1 215	1 515	1 515	1 515	1 597	1 674	1 753			
Cellphone Allowance	3	178	178	128	164	164	164	173	181	190			
Housing Allowances	3	–	–	–	252	252	252	265	278	291			
Other benefits and allowances	3	1	1	1	1	1	1	1	1	1			
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	6												
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Senior Managers of Municipality		16 336	16 335	12 350	16 689	16 363	16 363	17 247	18 075	18 825			
% increase	4		(0,0%)	(24,4%)	35,1%	(1,9%)	–	5,4%	4,8%	4,7%			
Other Municipal Staff													
Basic Salaries and Wages		968 117	1 007 394	1 099 589	1 219 805	1 093 004	1 093 004	1 212 565	1 262 746	1 321 817			
Pension and UIF Contributions		152 962	162 004	175 422	198 968	184 740	184 740	209 934	219 920	230 246			
Medical Aid Contributions		83 609	90 571	100 638	111 292	103 253	103 253	114 719	120 224	125 874			
Overtime		148 558	161 197	168 618	74 553	84 169	84 169	83 779	87 800	91 927			
Performance Bonus		71 191	82 114	74 090	95 070	88 621	88 621	102 565	107 484	112 534			
Motor Vehicle Allowance	3	99 898	97 181	98 454	115 554	112 131	112 131	127 800	133 932	140 225			
Cellphone Allowance	3	2 704	2 539	2 158	2 767	2 262	2 262	2 459	2 577	2 698			
Housing Allowances	3	5 009	5 424	5 609	6 558	5 848	5 848	6 633	6 952	7 278			
Other benefits and allowances	3	26 222	28 142	30 177	31 260	32 893	32 893	32 807	34 175	35 779			
Payments in lieu of leave		60 433	54 311	24 755	27 365	27 365	27 365	28 843	30 227	31 648			
Long service awards		7 435	7 145	19 515	10 938	9 771	9 771	10 407	10 906	11 419			
Post-retirement benefit obligations	6	(22 839)	94 817	8 458	53 949	53 949	53 949	56 862	59 592	62 393			
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Other Municipal Staff		1 603 299	1 792 838	1 807 484	1 948 079	1 798 006	1 798 006	1 989 173	2 076 535	2 173 838			
% increase	4		11,8%	0,8%	7,8%	(7,7%)	–	10,6%	4,4%	4,7%			
Total Parent Municipality		1 686 837	1 874 704	1 887 729	2 035 435	1 889 601	1 889 601	2 082 423	2 174 261	2 276 157			
			11,1%	0,7%	7,8%	(7,2%)	–	10,2%	4,4%	4,7%			

Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acling and post related allowance										
In kind benefits										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		3 474	-	2 488	12 130	12 130	12 130	12 700	13 284	13 895
Pension and UIF Contributions	4	0	4	-	-	-	-	-	-	-
Medical Aid Contributions		43	-	-	-	-	-	-	-	-
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	-	-	514	-	-	-	-	-	-
Cellphone Allowance	3	24	-	28	116	116	116	121	127	133
Housing Allowances	3									
Other benefits and allowances	3	0	-	0	-	-	-	-	-	-
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acling and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		3 544	0	3 034	12 246	12 246	12 246	12 821	13 411	14 028
% increase	4		(100,0%)	2 039 836,6%	303,6%	-	-	4,7%	4,6%	4,6%
Other Staff of Entities										
Basic Salaries and Wages		253 134	272 058	251 608	248 818	248 843	248 843	297 441	311 124	325 436
Pension and UIF Contributions		43 328	45 837	42 857	46 280	46 281	46 281	48 448	50 676	53 008
Medical Aid Contributions		24 822	26 405	24 409	42 859	42 859	42 859	44 873	46 938	49 097
Overtime		45 885	49 544	40 893	33 155	33 155	33 155	34 713	36 310	37 980
Performance Bonus		19 195	19 600	18 757	19 551	19 551	19 551	20 470	21 412	22 397
Motor Vehicle Allowance	3	25 717	26 071	24 555	1 531	1 531	1 531	1 602	1 676	1 753
Cellphone Allowance	3	854	870	827	746	746	746	781	816	854
Housing Allowances	3	1 703	1 889	1 594	8 564	8 564	8 564	8 961	9 373	9 804
Other benefits and allowances	3	10 969	10 961	11 488	12 291	12 291	12 291	12 869	13 461	14 080
Payments in lieu of leave		4 650	337	817	1 923	1 923	1 923	2 013	2 106	2 203
Long service awards		2 572	256	3 769	-	-	-	-	-	-
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acling and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		432 829	453 829	421 572	415 717	415 742	415 742	472 171	493 891	516 610
% increase	4		4,9%	(7,1%)	(1,4%)	0,0%	-	13,6%	4,6%	4,6%
Total Municipal Entities		436 373	453 829	424 606	427 962	427 988	427 988	484 992	507 302	530 638
TOTAL SALARY, ALLOWANCES & BENEFITS		2 123 211	2 328 533	2 312 336	2 463 398	2 317 589	2 317 589	2 567 416	2 681 563	2 806 796
% increase	4		9,7%	(0,7%)	6,5%	(5,9%)	-	10,8%	4,4%	4,7%
TOTAL MANAGERS AND STAFF	5,7	2 056 009	2 263 001	2 244 441	2 392 730	2 242 358	2 242 358	2 491 412	2 601 912	2 723 400

MAN Mangaung - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

MAN Mangaung - Supporting Table SA24 Summary of personnel numbers

Number	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	—	—	—	100	100	—	100	100	—
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	—	17	—	54	34	20	59	41	20
Other Managers	7	—	—	—	249	153	96	156	191	7
Professionals		—	581	41	—	833	38	—	383	82
Finance		—	53	—	—	259	—	—	80	—
Spatial/town planning		—	—	—	—	—	—	—	17	—
Information Technology		—	9	—	—	—	—	—	31	4
Roads		—	122	—	—	61	—	—	193	47
Electricity		—	—	—	—	—	—	—	15	—
Water		—	—	—	—	—	—	—	47	—
Sanitation		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Other		—	397	41	—	513	38	—	—	31
Technicians		—	—	—	—	566	—	—	760	1
Finance		—	—	—	—	—	—	—	—	—
Spatial/town planning		—	—	—	—	22	—	—	—	—
Information Technology		—	—	—	—	46	—	—	—	—
Roads		—	—	—	—	—	—	—	—	—
Electricity		—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—
Sanitation		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	498	—	—	760	—
Clerks (Clerical and administrative)		—	—	—	—	819	—	—	799	—
Service and sales workers		—	—	—	—	558	—	—	261	—
Skilled agricultural and fishery workers		—	—	—	—	—	—	—	—	—
Craft and related trades		—	—	—	—	258	—	—	270	—
Plant and Machine Operators		—	—	—	—	1 639	—	—	1 489	—
Elementary Occupations		—	—	—	—	—	—	—	—	—
TOTAL PERSONNEL NUMBERS	9	—	598	41	403	4 960	154	315	4 274	110
% increase					—	729,4%	275,6%	(21,8%)	(13,8%)	(28,6%)
Total municipal employees headcount	6, 10	—	598	41	403	4 960	154	315	4 274	110
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

10. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The Supporting Tables SA25 SA26 SA27 SA28 SA29 and SA30 to follow hereafter provides management and users of the budget with a monthly breakdown of the budget as contained in Tables A2 to A7. These tables are to be used as a measure of performance on the budget monthly. They are to be used on the monthly Section 71 Report to track management's actual implementation of the budget.

The following tables outline the monthly targets for revenue and expenditure capital and cash flow are as follows:

a. Consolidated budgeted monthly revenue and expenditure (SA25)

MAN Management - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue																	
Exchange Revenue		312 437	312 437	312 437	312 437	312 437	312 437	312 437	312 437	312 437	312 437	312 437	312 437	147 557	3 534 360	3 740 240	3 801 706
Service charges - Electricity		114 250	114 250	114 250	114 250	114 250	114 250	114 250	114 250	114 250	114 250	114 250	114 250	51 531	1 308 292	1 371 001	1 446 544
Service charges - Water		48 599	48 599	48 599	48 599	48 599	48 599	48 599	48 599	48 599	48 599	48 599	48 599	(15 951)	520 600	583 191	642 413
Service charges - Waste Water Management		17 050	17 050	17 050	17 050	17 050	17 050	17 050	17 050	17 050	17 050	17 050	17 050	(3 286)	184 259	204 955	215 437
Sale of Goods and Rendering of Services		6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	(5 094)	64 177	75 569	130 022
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		23 054	23 054	23 054	23 054	23 054	23 054	23 054	23 054	23 054	23 054	23 054	23 054	10 217	263 616	276 654	289 625
Interest earned from Current and Non Current Assets		2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	1 017	28 163	27 431	28 716
Dividends		0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	1 806	47 004	49 307	51 624
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	1 529	38 688	41 629	43 584
Non-Exchange Revenue																	
Property rates		139 949	139 949	139 949	139 949	139 949	139 949	139 949	139 949	139 949	139 949	139 949	139 949	2 080	1 541 522	1 679 392	1 805 849
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	1 168	30 683	32 154	33 652
Licences or permits		51	51	51	51	51	51	51	51	51	51	51	51	22	579	607	636
Transfer and subsidies - Operational		109 740	109 740	109 740	109 740	109 740	109 740	109 740	109 740	109 740	109 740	109 740	109 740	9 973	1 217 117	1 316 685	1 413 339
Interest		4 616	4 616	4 616	4 616	4 616	4 616	4 616	4 616	4 616	4 616	4 616	4 616	2 028	52 801	55 388	57 992
Fuel Levy		37 366	37 366	37 366	37 366	37 366	37 366	37 366	37 366	37 366	37 366	37 366	37 366	(5 774)	405 247	448 396	494 529
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		80	80	80	80	80	80	80	80	80	80	80	80	387	9 409	9 641	10 294
Other Gains		32	32	32	32	32	32	32	32	32	32	32	32	15	365	382	400
Unconfirmed Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		826 804	826 804	826 804	826 804	826 804	826 804	826 804	826 804	826 804	826 804	826 804	826 804	201 206	9 296 053	9 921 654	10 598 371
Expenditure																	
Employee related costs		216 899	216 899	216 899	216 899	216 899	216 899	216 899	216 899	216 899	216 899	216 899	216 899	103 346	2 492 235	2 602 772	2 724 300
Remuneration of councillors		6 638	6 638	6 638	6 638	6 638	6 638	6 638	6 638	6 638	6 638	6 638	6 638	79 652	76 003	79 652	83 395
Bulk purchases - electricity		191 761	191 761	191 761	191 761	191 761	191 761	191 761	191 761	191 761	191 761	191 761	191 761	50 564	2 199 932	2 301 129	2 406 881
Inventories consumed		58 038	58 038	58 038	58 038	58 038	58 038	58 038	58 038	58 038	58 038	58 038	58 038	(6 439)	621 981	666 456	769 765
Debt impairment		121 911	121 911	121 911	121 911	121 911	121 911	121 911	121 911	121 911	121 911	121 911	121 911	37 336	1 376 553	1 462 927	1 553 149
Depreciation and amortisation		35 016	35 016	35 016	35 016	35 016	35 016	35 016	35 016	35 016	35 016	35 016	35 016	(7 729)	382 449	420 194	461 913
Contracted services		62 054	62 054	62 054	62 054	62 054	62 054	62 054	62 054	62 054	62 054	62 054	62 054	20 306	45 301	27 268	32 928
Transfers and subsidies		164	164	164	164	164	164	164	164	164	164	164	164	44	1 845	1 964	2 063
Inrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		45 931	45 931	45 931	45 931	45 931	45 931	45 931	45 931	45 931	45 931	45 931	45 931	(10 636)	394 607	431 163	455 220
Losses on disposal of Assets		73 147	73 147	73 147	73 147	73 147	73 147	73 147	73 147	73 147	73 147	73 147	73 147	17 625	382 242	397 764	424 305
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	183 554	8 695 888	9 185 544	9 644 733
Surplus/(Deficit)		52 974	52 974	52 974	52 974	52 974	52 974	52 974	52 974	52 974	52 974	52 974	52 974	17 652	600 365	755 710	941 618
Transfers and subsidies - capital (monetary allocations)		92 204	92 204	92 204	92 204	92 204	92 204	92 204	92 204	92 204	92 204	92 204	92 204	(49 363)	964 877	986 444	1 039 207
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	(31 711)	1 565 242	1 742 154	1 880 826
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	(31 711)	1 565 242	1 742 154	1 880 826
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/(Parent subsidiary) transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	(31 711)	1 565 242	1 742 154	1 880 826

b. Consolidated budgeted monthly revenue and expenditure (municipal vote) (**SA26**)

MAN Mangung - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Budget Year 2023/24													Medium Term Revenue and Expenditure Framework				
Description	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand																	
Revenue by Vote																	
Vote 01 - Office Of The City Manager		2 324	2 324	2 324	2 324	2 324	2 324	2 324	2 324	2 324	2 324	2 324	(5 871)	18 697	27 892	80 116	
Vote 02 - Office Of The Executive Mayor		0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	
Vote 03 - Corporate Services		1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	11 585	12 003	12 484	
Vote 04 - Finance		165 533	165 533	165 533	165 533	165 533	165 533	165 533	165 533	165 533	165 533	165 533	165 533	4 164	1 826 032	1 996 402	2 140 230
Vote 05 - Community Services		45 937	45 937	45 937	45 937	45 937	45 937	45 937	45 937	45 937	45 937	45 937	45 937	(2 544)	561 240	595 263	595 263
Vote 06 - Planning		4 328	4 328	4 328	4 328	4 328	4 328	4 328	4 328	4 328	4 328	4 328	4 328	1 902	49 515	51 941	54 382
Vote 07 - Human Settlement		4 286	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	1 885	49 069	51 473	53 893
Vote 08 - Economic Development		32	32	32	32	32	32	32	32	32	32	32	32	14	370	390	408
Vote 09 - Technical Services		64 471	64 471	64 471	64 471	64 471	64 471	64 471	64 471	64 471	64 471	64 471	64 471	(13 454)	695 725	773 649	850 920
Vote 10 - Water		162 441	162 441	162 441	162 441	162 441	162 441	162 441	162 441	162 441	162 441	162 441	162 441	58 025	1 847 675	1 949 294	2 072 765
Vote 11 - Cetec		323 167	323 167	323 167	323 167	323 167	323 167	323 167	323 167	323 167	323 167	323 167	323 167	156 724	3 711 561	3 870 075	4 052 243
Vote 12 - Miscellaneous		143 001	143 001	143 001	143 001	143 001	143 001	143 001	143 001	143 001	143 001	143 001	143 001	70 343	1 643 356	1 716 014	1 801 723
Vote 13 - Public Safety And Security		2 481	2 481	2 481	2 481	2 481	2 481	2 481	2 481	2 481	2 481	2 481	2 481	1 050	28 392	29 773	31 172
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue by Vote		919 008	919 008	919 008	919 008	919 008	919 008	919 008	919 008	919 008	919 008	919 008	919 008	271 842	10 388 938	11 028 088	11 745 578
Expenditure by Vote to be appropriated																	
Vote 01 - Office Of The City Manager		22 787	22 787	22 787	22 787	22 787	22 787	22 787	22 787	22 787	22 787	22 787	22 787	1 245	251 896	273 439	260 586
Vote 02 - Office Of The Executive Mayor		13 901	13 901	13 901	13 901	13 901	13 901	13 901	13 901	13 901	13 901	13 901	13 901	6 301	159 217	166 616	174 648
Vote 03 - Corporate Services		31 569	31 569	31 569	31 569	31 569	31 569	31 569	31 569	31 569	31 569	31 569	31 569	16 012	363 269	378 622	386 084
Vote 04 - Finance		26 505	26 505	26 505	26 505	26 505	26 505	26 505	26 505	26 505	26 505	26 505	26 505	12 607	318 061	332 928	340 165
Vote 05 - Community Services		46 545	46 545	46 545	46 545	46 545	46 545	46 545	46 545	46 545	46 545	46 545	46 545	13 654	525 663	569 540	587 945
Vote 06 - Planning		8 629	8 629	8 629	8 629	8 629	8 629	8 629	8 629	8 629	8 629	8 629	8 629	8 636	105 702	105 943	107 119
Vote 07 - Human Settlement		10 971	10 971	10 971	10 971	10 971	10 971	10 971	10 971	10 971	10 971	10 971	10 971	9 859	130 535	131 645	137 939
Vote 08 - Economic Development		3 868	3 868	3 868	3 868	3 868	3 868	3 868	3 868	3 868	3 868	3 868	3 868	1 572	44 281	46 591	48 495
Vote 09 - Technical Services		65 018	65 018	65 018	65 018	65 018	65 018	65 018	65 018	65 018	65 018	65 018	65 018	32 507	747 708	771 217	816 621
Vote 10 - Water		192 002	192 002	192 002	192 002	192 002	192 002	192 002	192 002	192 002	192 002	192 002	192 002	28 725	2 145 745	2 304 019	2 460 150
Vote 11 - Cetec		295 257	295 257	295 257	295 257	295 257	295 257	295 257	295 257	295 257	295 257	295 257	295 257	140 807	3 388 530	3 543 037	3 705 261
Vote 12 - Miscellaneous		20 836	20 836	20 836	20 836	20 836	20 836	20 836	20 836	20 836	20 836	20 836	20 836	15 506	244 695	259 002	273 111
Vote 13 - Public Safety And Security		29 862	29 862	29 862	29 862	29 862	29 862	29 862	29 862	29 862	29 862	29 862	29 862	13 476	341 961	358 343	375 334
Vote 14 - Naledi And Soutpan		5 867	5 867	5 867	5 867	5 867	5 867	5 867	5 867	5 867	5 867	5 867	5 867	67 177	70 402	73 711	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Expenditure by Vote		773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	773 830	303 554	8 815 268	8 285 944	9 764 753
Surplus/(Deficit) before assoc.		145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	(31 711)	1 565 242	1 742 154	1 960 825
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Intercomms/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/Deficit	1	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	145 178	(31 711)	1 565 242	1 742 154	1 960 825

c. Consolidated budgeted monthly revenue and expenditure (functional classification) (**SA27**)

MAN Mangung - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (functional classification)

Budget Year 2023/24													Medium Term Revenue and Expenditure Framework				
Description	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand																	
Revenue - Functional																	
Governance and administration		313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	77 031	3 530 663	3 767 605	4 010 081	
Executive and council		313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	313 966	(3 453 611)	13 717	14 141	15 151	
Finance and administration													3 530 642	3 530 642	3 767 091	4 010 065	
Internal audit																	
Community and public safety		1	1	1	1	1	1	1	1	1	1	1	75 656	75 656	78 371	83 101	
Community and social services													6 268	6 268	8 894	9 103	
Sport and recreation													8 925	8 925	9 370	9 611	
Public safety													26 382	26 382	28 773	31 172	
Housing													30 053	30 053	31 526	33 008	
Health													8	8	8	8	
Economic and environmental services		41	41	41	41	41	41	41	41	41	41	41	33 199	33 199	34 845	43 973	46 534
Planning and development													14 485	14 485	14 495	15 195	15 809
Road transport													18 693	18 693	21 782	28 801	31 151
Environmental protection		41	41	41	41	41	41	41	41	41	41	41	464	464	477	510	544
Trading services		44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	6 249 023	6 739 394	7 135 869	7 554 135	7 974 578
Energy sources													3 711 501	3 711 501	3 828 005	4 052 243	4 276 565
Water management													1 644 676	1 644 676	1 949 254	2 077 656	2 195 930
Waste water management													695 725	695 725	734 649	859 920	987 200
Waste management													(3 141)	(3 141)	487 230	534 950	578 207
Other		44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	44 579	1 573	1 573	1 650	1 727	1 745 578
Total Revenue - Functional		358 536	358 536	358 536	358 536	358 536	358 536	358 536	358 536	358 536	358 536	358 536	6 436 461	10 380 930	11 028 098	11 745 578	12 478 078
Expenditure - Functional																	
Governance and administration		118 517	118 517	118 517	118 517	118 517	118 517	118 517	118 517	118 517	118 517	118 517	66 233	1 389 923	1 422 188	1 468 675	1 511 028
Executive and council		15 848	15 848	15 848	15 848	15 848	15 848	15 848	15 848	15 848	15 848	15 848	6 805	181 131	190 173	199 869	210 533
Finance and administration		102 699	102 699	102 699	102 699	102 699	102 699	102 699	102 699	102 699	102 699	102 699	50 428	1 188 792	1 232 005	1 273 207	1 314 533
Internal audit																	
Community and public safety		60 794	60 794	60 794	60 794	60 794	60 794	60 794	60 794	60 794	60 794	60 794	30 844	698 878	729 523	766 927	807 578
Community and social services		5 568	5 568	5 568	5 568	5 568	5 568	5 568	5 568	5 568	5 568	5 568	2 977	61 428	67 037	70 168	74 865
Sport and recreation		19 188	19 188	19 188	19 188	19 188	19 188	19 188	19 188	19 188	19 188	19 188	6 734	217 804	230 257	243 965	257 730
Public safety		24 438	24 438	24 438	24 438	24 438	24 438	24 438	24 438	24 438	24 438	24 438	11 068	272 901	283 249	307 165	321 533
Housing		10 055	10 055	10 055	10 055	10 055	10 055	10 055	10 055	10 055	10 055	10 055	9 439	120 156	120 781	126 533	130 053
Health		1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	706	17 398	18 199	19 053	19 865
Economic and environmental services		45 823	45 823	45 823	45 823	45 823	45 823	45 823	45 823	45 823	45 823	45 823	5 554	509 811	549 878	557 485	567 485
Planning and development		5 699	5 699	5 699	5 699	5 699	5 699	5 699	5 699	5 699	5 699	5 699	2 595	65 273	68 385	71 700	74 865
Road transport		36 850	36 850	36 850	36 850	36 850	36 850	36 850	36 850	36 850	36 850	36 850	1 256	405 941	442 554	445 143	452 533
Environmental protection		3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	3 244	1 713	37 398	38 929	40 752	42 533
Trading services		548 323	548 323	548 323	548 323	548 323	548 323	548 323	548 323	548 323	548 323	548 323	200 553	6 234 104	6 579 869	6 915 997	7 256 261
Energy sources		205 267	205 267	205 267	205 267	205 267	205 267	205 267	205 267	205 267	205 267	205 267	140 807	3 886 630	3 543 077	3 705 261	3 875 261
Water management		192 917	192 917	192 917	192 917	192 917	192 917	192 917	192 917	192 917	192 917	192 917	29 131	2 151 222	2 315 008	2 461 655	2 611 655
Waste water management		31 422	31 422	31 422	31 422	31 422	31 422	31 422	31 422	31 422	31 422	31 422	24 802	370 496	377 069	387 763	397 763
Waste management		26 727	26 727	26 727	26 727	26 727	26 727	26 727	26 727	26 727	26 727	26 727	5 812	344 726	352 316	362 154	372 154
Other		373	373	373	373	373	373	373	373	373	373	373	269	4 476	4 476	4 670	4 670
Total Expenditure - Functional		773 831	773 831	773 831	773 831	773 831	773 831	773 831	773 831	773 831	773 831	773 831	303 952	8 815 888	9 285 944	9 784 753	10 285 944
Surplus/(Deficit) before assoc.		(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	8 132 929	1 565 242	1 742 154	1 960 825	2 142 154
Interest on debt/short term financial assets																	
Surplus/(Deficit)	1	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	(415 244)	8 132 929	1 565 242	1 742 154	1 960 825	2 142 154

d. Consolidated budgeted monthly capital expenditure (SA28)

MAN Mangaung - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description R thousand	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Mult-year expenditure to be appropriated	1																
Vote 01 - Office Of The City Manager		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 03 - Corporate Services		1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	6 422	21 475	16 421	16 906	
Vote 04 - Finance		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 05 - Community Services		2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 016	30 454	31 003	21 629	
Vote 06 - Planning		225	225	225	225	225	225	225	225	225	225	225	220	2 697	2 702	748	
Vote 07 - Human Settlement		31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	[27 218]	322 606	381 626	448 145	
Vote 08 - Economic Development		550	550	550	550	550	550	550	550	550	550	550	550	4 946	11 000	6 605	
Vote 09 - Technical Services		21 126	21 126	21 126	21 126	21 126	21 126	21 126	21 126	21 126	21 126	21 126	21 126	[56 218]	176 170	253 513	238 271
Vote 10 - Water		10 354	10 364	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	48 299	162 297	124 362	112 476
Vote 11 - Cetec		19 457	19 457	19 457	19 457	19 457	19 457	19 457	19 457	19 457	19 457	19 457	8 789	222 931	233 606	263 007	
Vote 12 - Miscellaneous		443	443	443	443	443	443	443	443	443	443	443	(2 416)	2 458	5 318	2 569	
Vote 13 - Public Safety And Security		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Capital multi-year expenditure sub-total	2	87 932	87 932	87 932	87 932	87 932	87 932	87 932	87 932	87 932	87 932	87 932	(15 180)	952 068	1 055 178	1 103 831	
Single-year expenditure to be appropriated																	
Vote 01 - Office Of The City Manager		12 627	12 627	12 627	12 627	12 627	12 627	12 627	12 627	12 627	12 627	12 627	26 899	165 800	151 529	156 889	
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 03 - Corporate Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 04 - Finance		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 05 - Community Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 06 - Planning		86	86	86	86	86	86	86	86	86	86	86	86	53 604	54 651	1 033	2 875
Vote 07 - Human Settlement		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 08 - Economic Development		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 09 - Technical Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 10 - Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 11 - Cetec		2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	2 063	5 093	28 000	25 000	22 000	
Vote 12 - Miscellaneous		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 13 - Public Safety And Security		79	79	79	79	79	79	79	79	79	79	79	(312)	555	946	2 319	
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Capital single-year expenditure sub-total	2	14 876	14 876	14 876	14 876	14 876	14 876	14 876	14 876	14 876	14 876	14 876	85 276	248 906	178 507	194 083	
Total Capital Expenditure	2	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	70 115	1 200 994	1 233 685	1 297 913	

e. Consolidated budgeted monthly capital expenditure (standard classification) (SA29)

MAN Mangaung - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (functional classification)

Description R thousand	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26		
Capital Expenditure - Functional	1																	
Governance and administration		2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	20 411	47 022	29 030	38 187	
Executive and council		550	550	550	550	550	550	550	550	550	550	550	550	946	7 000	6 605	—	
Finance and administration		1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	19 465	40 022	22 425	38 187
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Community and public safety		35 077	35 077	35 077	35 077	35 077	35 077	35 077	35 077	35 077	35 077	35 077	35 077	(33 019)	352 824	420 919	481 200	
Community and social services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Sport and recreation		2 752	2 752	2 752	2 752	2 752	2 752	2 752	2 752	2 752	2 752	2 752	2 752	2 752	(5 573)	24 704	33 029	28 167
Public safety		522	522	522	522	522	522	522	522	522	522	522	522	(2 728)	3 014	6 264	4 868	
Housing		31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	31 802	(27 218)	322 606	381 626	448 145	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services		22 624	22 624	22 624	22 624	22 624	22 624	22 624	22 624	22 624	22 624	22 624	22 624	51 473	300 341	271 483	282 387	
Planning and development		86	86	86	86	86	86	86	86	86	86	86	86	86	54 651	1 033	2 075	
Road transport		22 538	22 538	22 538	22 538	22 538	22 538	22 538	22 538	22 538	22 538	22 538	22 538	(2 132)	245 750	270 460	289 512	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Trading services		42 897	42 897	42 897	42 897	42 897	42 897	42 897	42 897	42 897	42 897	42 897	42 897	27 250	486 887	512 244	486 139	
Energy sources		20 650	20 650	20 650	20 650	20 650	20 650	20 650	20 650	20 650	20 650	20 650	20 650	13 780	240 931	247 801	256 076	
Water management		10 364	10 364	10 364	10 364	10 364	10 364	10 364	10 364	10 364	10 364	10 364	10 364	10 354	48 238	152 297	124 362	112 476
Waste water management		11 215	11 215	11 215	11 215	11 215	11 215	11 215	11 215	11 215	11 215	11 215	11 215	11 215	(45 537)	77 830	134 582	115 648
Waste management		458	458	458	458	458	458	458	458	458	458	458	458	458	10 703	15 750	5 500	2 940
Other		—	—	—	—	—	—	—	—	—	—	—	—	4 000	4 000	—	—	
Total Capital Expenditure - Functional	2	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	102 807	70 115	1 200 994	1 233 685	1 297 913	
Funded by:														59 978	950 577	971 561	1 023 686	
National Government		80 954	80 954	80 954	80 954	80 954	80 954	80 954	80 954	80 954	80 954	80 954	80 954	—	—	—	—	
Provincial Government		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
District Municipality		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfers and subsidies - capital (in-kind)		1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	589	14 300	14 958	15 646		
Transfers received - capital		82 210	82 210	82 210	82 210	82 210	82 210	82 210	82 210	82 210	82 210	82 210	60 567	984 877	986 519	1 039 312		
Borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Internally generated funds																		

MAN Mangaung - Supporting Table SA30 Consolidated budgeted monthly cash flow

	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2023/24		Medium Term Revenue and Expenditure Framework				
													Budget Year 2024/25	Budget Year +1	Budget Year 2025/26	Budget Year 2024/25			
Cash Receipts By Source													1						
Property rates	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	1 307 345	1 422 520	1 528 349				
Service charges - electricity revenue	283 600	283 600	283 600	283 600	283 600	283 600	283 600	283 600	283 600	283 600	283 600	283 600	3 403 204	3 559 705	3 723 427				
Service charges - water revenue	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	1 384 206	1 450 725	1 528 381				
Service charges - sanitation revenue	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	507 170	566 818	623 636			
Service charges - refuse revenue	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	186 524	206 327	217 190			
Rental of facilities and equipment	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	47 004	49 307	51 106			
Interest earned - external investments	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	2 180	26 163	27 431	28 716		
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3		
Dividends received	2 555	2 555	2 555	2 555	2 555	2 555	2 555	2 555	2 555	2 555	2 555	2 555	2 555	30 663	32 154	33 662			
Fines, penalties and forfeits	48	48	48	48	48	48	48	48	48	48	48	48	48	579	607	636			
Licences and permits																			
Agency services																			
Transfers and Subsidies - Operational	101 426	101 426	101 426	101 426	101 426	101 426	101 426	101 426	101 426	101 426	101 426	101 426	1 014 266	1 217 117	1 413 339				
Other revenue	53 210	53 210	53 210	53 210	53 210	53 210	53 210	53 210	53 210	53 210	53 210	53 210	53 210	636 520	655 424	798 428			
Cash Receipts by Source	729 041	729 041	729 041	729 041	729 041	729 041	729 041	729 041	8 748 496	9 328 075	9 947 882								
Other Cash Flows by Source																			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	78 215	78 215	78 215	78 215	78 215	78 215	78 215	78 215	78 215	78 215	78 215	78 215	79 215	850 577	971 486	1 023 562			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	14 300	14 958	15 646			
Proceeds on Disposal of Fixed and Intangible Assets																			
Short term loans																			
Borrowing long term/retaining																			
Increase (decrease) in consumer deposits	341	341	341	341	341	341	341	341	341	341	341	341	341	341	4 087	3 514	3 584		
Decrease (increase) in non-current debtors (not used)																			
Decrease (increase) in non-current receivables																			
Decrease (increase) in non-current investments																			
Total Cash Receipts by Source	809 768	809 768	809 768	809 768	809 768	809 768	809 768	809 768	8 099 768	9 717 460	10 318 033	10 899 653							
Cash Payments by Type																			
Employee related costs	207 686	207 686	207 686	207 686	207 686	207 686	207 686	207 686	207 686	207 686	207 686	207 686	2 492 235	2 602 772	2 724 300				
Remuneration of councillors	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	76 003	79 652	83 395			
Finance charges	13 775	13 775	13 775	13 775	13 775	13 775	13 775	13 775	13 775	13 775	13 775	13 775	13 775	165 301	147 288	132 926			
Bulk purchases - electricity	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	2 529 821	2 646 288	2 768 228			
Acquisitions - water & other inventory	96 402	96 402	96 402	96 402	96 402	96 402	96 402	96 402	96 402	96 402	96 402	96 402	96 402	1 156 821	1 260 559	1 374 725			
Contracted services	69 071	69 071	69 071	69 071	69 071	69 071	69 071	69 071	69 071	69 071	69 071	69 071	69 071	828 852	856 348	852 374			
Transfers and subsidies - other municipalities	154	154	154	154	154	154	154	154	154	154	154	154	154	154	1 845	1 964	2 083		
Transfers and subsidies - other municipalities	37 831	37 831	37 831	37 831	37 831	37 831	37 831	37 831	37 831	37 831	37 831	37 831	37 831	453 970	486 023	535 191			
Cash Payments by Type	642 079	642 079	642 079	642 079	642 079	642 079	642 079	642 079	7 704 949	8 090 884	8 473 028								
Other Cash Flows/Payments by Type																			
Capital assets	100 083	100 083	100 083	100 083	100 083	100 083	100 083	100 083	100 083	100 083	100 083	100 083	100 083	1 200 984	1 233 610	1 297 909			
Repayment of borrowing	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	161 857	155 247	95 990			
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Total Cash Payments by Type	755 550	755 650	755 650	755 650	755 650	755 650	755 650	755 650	755 650	9 067 860	9 479 741	9 885 525							
NET INCREASE/(DECREASE) IN CASH HELD	54 138	54 138	54 138	54 138	54 138	54 138	54 138	54 138	1 281 917	1 227 779	1 244 728								
Cash/cash equivalents at the month/year begin:	740 533	794 672	848 810	902 949	957 087	1 011 225	1 063 364	1 119 502	1 173 641	1 227 779	1 281 917	1 326 056	1 390 194	1 390 194	1 390 194	1 390 194	1 390 194	2 228 086	
Cash/cash equivalents at the month/year end:	794 672	848 810	902 949														3 353 215		

11. ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – ENTITY

(a) The entity

- (i) The municipality has established a municipal entity called CENTLEC (SOC);
- (ii) The municipality has entered into Service Delivery Agreement (SDA) and Sale of Business (SOB)Agreement and the SDA specifically provide that the said agreement will “commence on the Effective Date and shall subject to clause 42 endure indefinitely unless superseded by national legislation” SDA clause 8;
- (iii) Electricity services to community's reticulation of electricity and maintenance of electricity infrastructure;
- (iv) The Service Delivery Agreement (SDA) duration is still in force.

(b) Aggregated annual budget of the entity SA31:

MAN Mangaung - Supporting Table SA31 Aggregated entity budget

Description R million	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates		2718304887	2630460793	2875538593	3494846942	3319080702	3319080702	3584359081	3749239599	3921704620
Service charges		0	0	0	0	0	0	0	0	0
Investment revenue		58348796,36	54616427,27	50642349,28	64039022	64039022	64039022	59902118	62657617	65539866
Transfer and subsidies - Operational										
Other own revenue		2 776 654	2 685 077	2 926 181	3 558 886	3 383 120	3 383 120	3 644 261	3 811 897	3 987 244
Total Revenue (excluding capital transfers and contributions)		436970688,5	454654549	424747832,6	428747897	428773488	428773488	485814726	508162374	531537928
Employee costs		154170083,8	195740418,6	215689182,4	76591921	76591921	76591921	85000000	93000000	101999999
Remuneration of councillors		17583280,93	56654,52	110820129,99	240806	240806	240806	240806	251883	263470
Depreciation and amortisation		1790189661	1961375119	1938632486	2198580382	2161739208	2161739208	2250595187	2354122568	2462412201
Finance charges		5546226,66	6428958,8	7243895,06	0	0	0	0	0	0
Inventory consumed and bulk purchases		50504607,9	228617932,8	424061141,2	463803593	455853462	455853462	567063577	587628503	609139416
Transfers and subsidies										
Other expenditure										
Total Expenditure		2 909 465	2 845 074	3 021 456	3 167 965	3 123 199	3 123 199	3 388 714	3 543 165	3 705 353
Surplus/(Deficit)		(132 811)	(159 996)	(95 275)	390 921	259 921	259 921	255 547	268 732	281 891
Transfers and subsidies - capital (monetary allocations)		38741983,5	36538491,02	44261641,98	34300000	61576390	61576390	67300000	66107800	64998759
Transfers and subsidies - capital (non-monetary contributions)		(94 069)	(123 458)	(51 014)	425 221	321 497	321 497	322 847	334 840	346 890
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		(94 069)	(123 458)	(51 014)	425 221	321 497	321 497	322 847	334 840	346 890
Capital expenditure & funds sources										
Capital expenditure		33574089,24	56334290,21	38044887,67	34300000	61576390	61576390	67300000	66182800	65103434
Transfers recognised - capital										
Borrowing										
Internally generated funds		78556094,71	78952034,7	122710920	230925272	162014576	162014576	173630809	181617826	189972247
Total sources of capital funds		112 130	135 286	158 756	265 225	223 591	223 591	240 931	247 801	255 076
Financial position										
Total current assets		3751145148	6161559161	12431842377	-2057948968	-2057948969	-2057948969	989105330	1058278849	1119466948
Non-current assets		807205863	8010272264	7993408808	8251509050	8209874744	8209874744	7947296290	8319779368	8895103928
Total current liabilities		-5257055931	-5290656440	-2338918596	0	0	0	0	0	0
Total non current liabilities		-1504031870	-1504088525	-1478444818	-506924419	-506924419	-506924419	-389138000	-350224200	-315201780
Community wealth/Equity		-4851775197	-4739969678	-4596800272	-425221365	-425221365	-425221365	0	0	0
Cash flows										
Net cash from (used) operating		0	1285510750	7473213317	0	0	0	0	0	0
Net cash from (used) investing		0	878603034,3	1990491548	0	0	0	0	0	0
Net cash from (used) financing		0	0	0	0	0	0	0	0	0
Cash/cash equivalents at the year end										

(c) An executive summary of the annual budget and multi-year business plan:

- (i) The municipal entity is wholly owned by the City;
- (ii) The City has established Board of Directors who will oversee the activities of the municipal entity on the behalf of the municipality. A political and administrative representative of the City serve on the Board of Directors of Centlec to protect the interest of the Shareholder;
- (iii) The primary mandate of the municipal entity is to provide electricity services to community's reticulate electricity and maintain the electricity infrastructure;
- (iv) The funding of the municipal entity is derived from the sale of electricity and grant received from the Department of Energy for Electrification.
- (v) In the main the SDA provide for rendering of electricity services in compliance with the requirement of the National Electricity Regulator as stipulated in the Distribution and Generation Licences. On an annual basis the services discharged by the municipal entity are articulated in the Business Plan of the Entity that is approved by the Board of Directors and subsequently by the municipality. The City and the municipal entity have embarked on the process of reviewing the SDA and SOB;
- (vi) The City reviews and provide comments on the Annual Business Plan of the entity and ensures that critical matters related to electricity services maintenance of infrastructure and compliance to licenses conditions are captured in the IDP of the City;
- (vii) The municipal entity has played a critical role in installing electricity infrastructure to anchor future development maintenance of electricity infrastructure to ensure reliable electricity supply efficient provision of electricity services and extending and connecting households to electricity services

12. CAPITAL EXPENDITURE DETAILS

Details of Capital Expenditure by class and sub-class areas are provided below in Tables **SA 34**

MAN Mangaung - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description R thousand	Ref 1	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		225 496	317 912	443 155	600 215	670 683	670 683	581 344	596 509	558 353
Roads Infrastructure		97 533	140 101	224 782	107 066	290 598	290 598	152 449	136 756	126 483
Roads		—	—	—	6 000	—	—	—	—	—
Road Structures		97 533	140 101	224 782	100 766	290 598	290 598	151 181	134 352	124 166
Road Furniture		—	—	—	300	0	0	1 287	2 404	2 317
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	1 000	0	0	697	5 745	6 095
Drainage Collection		—	—	—	1 000	0	0	697	5 745	6 095
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		70 877	98 351	83 047	125 927	121 953	121 953	154 177	157 056	160 157
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	1 439	38	7 250	1 500	1 500	6 500	6 799	7 112
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		11 604	11 436	14 715	7 100	7 100	7 100	7 100	7 427	7 768
LV Networks		59 272	85 476	68 294	111 577	113 353	113 353	140 577	142 830	145 277
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		43 134	37 397	52 572	233 613	151 113	151 113	178 387	125 231	108 777
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	22 277	27 249	33 849	33 849	28 913	49 201	61 994
Distribution		43 134	37 397	30 295	206 364	117 264	117 264	149 474	76 030	46 783
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		8 534	34 489	73 524	112 771	104 907	104 907	69 884	155 414	123 969
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		8 534	34 489	73 524	112 771	104 907	104 907	69 884	155 414	123 969
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		5 419	7 574	9 231	19 837	2 112	2 112	25 750	16 307	32 871
Landfill Sites		5 419	7 574	9 231	19 831	2 012	2 012	25 750	16 307	32 871
Waste Transfer Stations		—	—	—	806	100	100	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revelments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—

	11 903	50 442	38 199	117 156	82 543	82 543	96 921	58 467	46 058	
Community Assets										
Community Facilities	9 671	48 375	34 613	111 562	76 969	76 969	89 421	54 265	44 858	
Halls										
Centres	4 009	28 657	17 553	68 167	43 010	43 010	36 322	19 528	20 426	
Cinemas										
Clinical/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	5 602	880	13 970	13 970	13 970	22 962	-	-	
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria	-	-	3 068	5 000	2 000	2 000	3 454	3 976	5 108	
Police										
Parks	-	1 510	-	-	-	-	4 000	17 150	14 128	
Public Open Space	5 862	12 805	13 034	18 145	11 389	11 389	20 987	8 109	4 447	
Nature Reserves	-	-	-	1 500	1 500	1 500	-	1 601	-	
Public Abattoir Facilities	-	-	78	1 600	1 600	1 600	-	-	-	
Markets	-	-	-	3 000	3 300	3 300	1 697	2 702	748	
Stables										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares										
Sport and Recreation Facilities	2 032	2 068	4 586	5 574	5 574	5 574	7 500	2 202	1 200	
Indoor Facilities										
Outdoor Facilities	2 032	2 068	4 586	5 574	5 574	5 574	7 500	2 202	1 200	
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment	15 896	3 315	20 732	18 150	16 420	16 420	12 617	10 584	10 128	
Computer Equipment	15 896	3 315	20 732	18 150	16 420	16 420	12 617	10 584	10 128	
Furniture and Office Equipment	4 998	23	365	8 394	6 994	6 994	2 971	2 210	1 690	
Furniture and Office Equipment	4 998	23	365	8 394	6 994	6 994	2 971	2 210	1 690	
Machinery and Equipment	2 236	3 208	1 428	24 295	10 198	10 198	9 364	7 951	7 546	
Machinery and Equipment	2 236	3 208	1 428	24 295	10 198	10 198	9 364	7 951	7 546	
Transport Assets	104 910	285 974	148 803	239 039	270 140	270 140	192 800	164 081	180 018	
Transport Assets	104 910	285 974	148 803	239 039	270 140	270 140	192 800	164 081	180 018	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	365 438	661 216	653 681	1 007 249	1 056 977	1 056 977	896 016	837 801	803 992

MAN Mangaung - Supporting Table SA34b Consolidated capital expenditure on the renewal of existing assets by asset class

Description R thousand	Ref 1	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		34 027	153 199	180 268	216 283	212 479	212 479	201 176	250 561	288 967
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		1 874	7 136	9 789	24 045	24 045	24 045	20 805	21 762	22 763
Power Plants										
HV Substations		251	173	—	2 250	2 250	2 250	2 750	2 877	3 009
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		1 504	5 993	8 673	17 490	17 490	17 490	13 750	14 383	15 044
LV Networks		119	969	1 116	4 305	4 305	4 305	4 305	4 503	4 710
Capital Spares										
Water Supply Infrastructure		28 682	84 772	101 365	101 254	70 258	70 258	108 670	100 745	150 829
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		650	567	5 583	—	—	—	—	—	—
Bulk Mains		28 032	84 205	95 782	101 254	66 758	66 758	108 670	100 745	150 829
Distribution		—	—	—	—	3 500	3 500	—	—	—
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		3 471	61 291	69 114	90 984	118 176	118 176	71 701	128 054	115 375
Pump Station										
Reticulation		3 471	61 291	24 720	60 425	27 419	27 419	42 409	79 197	74 865
Waste Water Treatment Works		—	—	44 394	30 558	90 758	90 758	29 292	48 858	40 510
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps										
Piers										
Revelments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

	3 681	3 459	153	3 400	10 156	10 156	7 783	1 507	1 746	
Community Assets										
Community Facilities	3 116	3 459	153	3 400	10 156	10 156	7 783	1 607	998	
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria	1 880	2 572	—	—	9 756	6 756	—	—	—	
Police										
Parks	—	—	—	400	400	400	783	406	—	
Public Open Space										
Nature Reserves										
Public Abattoir Facilities										
Markets	—	—	—	3 000	3 000	3 000	2 000	1 201	998	
Stalls	1 236	887	153	—	—	—	5 000	—	—	
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	564	—	—	—	—	—	—	—	748	
Indoor Facilities	—	—	—	—	—	—	—	—	748	
Outdoor Facilities	564	—	—	—	—	—	—	—	—	
Capital Spares										
Heritage assets										
Monuments	—	—	—	—	—	—	—	—	—	
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating	—	—	—	—	—	—	—	—	—	
Improved Property										
Unimproved Property										
Non-revenue Generating	—	—	—	—	—	—	—	—	—	
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings	—	—	—	2 000	2 000	2 000	1 500	1 801	2 494	
Municipal Offices	—	—	—	2 000	2 000	2 000	1 500	1 801	2 494	
Pay/Enquiry Points	—	—	—	2 000	2 000	2 000	1 500	1 801	2 494	
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	—	—	—	—	—	—	—	—	—	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets	—	—	—	—	—	—	—	—	—	
Intangible Assets										
Servitudes	—	—	—	—	—	—	—	—	—	
Licences and Rights	—	—	—	—	—	—	—	—	—	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment	—	—	—	—	—	—	—	—	—	
Furniture and Office Equipment										
Furniture and Office Equipment	—	—	—	—	—	—	—	—	—	
Machinery and Equipment										
Machinery and Equipment	1 443	2 394	2 284	3 870	2 470	2 470	2 546	2 396	2 014	
Machinery and Equipment	1 443	2 394	2 284	3 870	2 470	2 470	2 546	2 396	2 014	
Transport Assets										
Transport Assets	—	—	—	—	—	—	—	—	—	
Land										
Land	—	—	—	—	—	—	—	—	—	
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—	
Living resources										
Mature	—	—	—	—	—	—	—	—	—	
Policing and Protection										
Zoological plants and animals										
Immature	—	—	—	—	—	—	—	—	—	
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	39 151	159 053	182 704	225 553	227 105	227 105	213 006	256 385	285 222
Renewal of Existing Assets as % of total capex		9,3%	19,2%	21,4%	17,6%	17,3%	17,3%	17,7%	20,8%	22,7%
Renewal of Existing Assets as % of deprec'n"		4,1%	17,4%	20,1%	65,0%	65,4%	65,4%	55,7%	61,0%	63,9%

MAN Mangaung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description R thousand	Ref 1	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		383 623	394 737	459 244	318 241	333 192	333 192	372 827	390 022	408 168
Roads Infrastructure		56 575	54 795	71 052	82 790	79 544	79 544	94 057	98 527	103 134
Roads										
Road Structures		52 498	50 812	67 780	78 918	74 427	74 427	87 583	91 745	96 035
Road Furniture		4 077	3 983	3 272	3 871	5 117	5 117	6 474	6 782	7 099
Capital Spares										
Storm water Infrastructure		3 694	3 414	3 279	3 196	3 102	3 102	3 293	3 451	3 613
Drainage Collection		3 694	3 414	3 279	3 196	3 102	3 102	3 293	3 451	3 613
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		96 235	98 862	98 761	7 169	7 069	7 069	7 394	7 734	8 090
Power Plants		90 363	93 002	91 026	2 014	2 014	2 014	2 108	2 205	2 307
HV Substations		5 518	5 517	7 285	4 894	4 894	4 894	5 124	5 360	5 606
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		355	343	450	262	162	162	162	169	177
Capital Spares										
Water Supply Infrastructure		123 660	128 922	131 258	138 154	134 452	134 452	171 748	179 451	187 785
Dams and Weirs										
Boreholes		362	1 122	—	215	215	215	300	209	209
Reservoirs										
Pump Stations										
Water Treatment Works		77 962	83 875	95 930	96 219	91 417	91 417	111 199	116 222	121 657
Bulk Mains		45 265	43 925	35 328	41 651	42 751	42 751	49 749	52 037	54 431
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		72	—	—	69	69	69	10 500	10 983	11 488
PRV Stations										
Capital Spares										
Sanitation Infrastructure		103 458	108 745	154 893	86 927	109 019	109 019	96 329	100 852	105 539
Pump Station										
Reticulation		1 055	267	765	353	353	353	500	523	547
Waste Water Treatment Works		94 113	96 657	143 957	79 059	83 151	83 151	85 829	89 869	94 051
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		8 291	11 821	10 172	7 515	25 515	25 515	10 000	10 460	10 941
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		—	—	1	5	5	5	6	7	7
Data Centres		—	—	1	5	5	5	6	7	7
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares										

	1 149	1 102	934	788	786	786	728	759	794
Community Assets									
Community Facilities	24	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria	24	-	-	-	-	-	-	-	-
Police									
Parks	-	-	-	-	-	-	-	-	-
Public Open Space									
Nature Reserves									
Public Abattoir Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	1 125	1 102	934	788	786	786	726	759	794
Indoor Facilities									
Outdoor Facilities	1 125	1 102	934	788	786	786	726	759	794
Capital Spares									
Heritage assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	72 074	66 682	68 372	81 244	80 244	80 244	81 033	84 749	88 704
Operational Buildings	72 074	66 682	68 372	81 244	80 244	80 244	81 033	84 749	88 704
Municipal Offices	72 074	66 682	68 372	81 244	80 244	80 244	81 033	84 749	88 704
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets									
Biological or Cultivated Assets									
Intangible Assets									
Services									
Licences and Rights									
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Land Settlement Software Applications									
Unspecified									
Computer Equipment									
Computer Equipment									
Furniture and Office Equipment	19 807	12 647	10 046	18 580	16 930	16 930	26 207	22 520	23 498
Furniture and Office Equipment	19 807	12 647	10 046	18 580	16 930	16 930	26 207	22 520	23 498
Machinery and Equipment	14 358	15 054	14 458	20 565	27 215	27 215	42 333	44 459	46 638
Machinery and Equipment	14 358	15 054	14 458	20 565	27 215	27 215	42 333	44 459	46 638
Transport Assets	63 684	70 045	73 919	77 629	69 713	69 713	80 704	84 673	88 805
Transport Assets	63 684	70 045	73 919	77 629	69 713	69 713	80 704	84 673	88 805
Land									
Land									
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals									
Living resources									
Mature									
Policing and Protection									
Zoological plants and animals									
Immature									
Policing and Protection									
Zoological plants and animals									
Total Repairs and Maintenance Expenditure	1	554 695	560 267	626 973	517 045	548 081	548 081	603 829	627 182
R&M as % of PPE		3,0%	200,1%	256,3%	0,0%	0,0%	0,0%	246,8%	0,0%
R&M as % Operating Expenditure		7,8%	7,7%	6,6%	6,4%	6,9%	6,9%	10,7%	7,2%

MAN Mangaung - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		720 081	695 288	678 659	259 602	259 602	259 602	284 751	310 288	338 244
Roads Infrastructure		352 483	305 441	271 692	111 315	111 315	111 315	122 447	134 692	148 161
Roads		352 483	305 441	271 692	99 913	99 913	99 913	109 904	120 894	132 984
Road Structures		-	-	-	11 131	11 131	11 131	12 244	13 469	14 816
Road Furniture		-	-	-	271	271	271	299	329	361
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	6 244	6 244	6 244	6 869	7 556	8 311
Drainage Collection		-	-	-	6 244	6 244	6 244	6 869	7 556	8 311
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		137 743	168 872	187 925	54 402	54 402	54 402	54 402	56 904	59 522
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		11 683	-	1 182	-	-	-	-	-	-
LV Networks		126 060	168 872	186 742	54 402	54 402	54 402	54 402	56 904	59 522
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		101 879	95 440	95 343	37 808	37 808	37 808	41 589	45 748	50 323
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		80 231	75 983	73 492	31 021	31 021	31 021	34 123	37 535	41 289
Distribution		-	-	-	6 787	6 787	6 787	7 466	8 213	9 034
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		21 648	19 457	21 852	-	-	-	-	-	-
Sanitation Infrastructure		127 975	125 535	123 699	49 547	49 547	49 547	54 502	59 952	65 947
Pump Station		-	-	-	-	-	-	-	-	-
Refitication		127 975	125 535	123 699	49 547	49 547	49 547	54 502	59 952	65 947
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	4 629	5 092	5 601
Landfill Sites		-	-	-	-	-	-	4 629	5 092	5 601
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	285	285	285	314	345	379
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	285	285	285	314	345	379
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

	58 645	56 134	54 252	32 105	32 105	32 105	35 143	39 565	42 325	
Community Assets										
Community Facilities	20 450	18 630	18 117	19 899	19 899	19 899	21 717	23 796	26 079	
Halls	2 738	2 053	3 269	1 715	1 715	1 715	1 715	1 794	1 877	
Centres	-	-	-	-	-	-	-	-	-	
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations	-	-	-	1 656	1 656	1 656	1 822	2 004	2 204	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums										
Galleries										
Theatres										
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	3 323	4 298	4 158	2 916	2 916	2 916	3 207	3 526	3 681	
Police										
Parks										
Public Open Space	11 639	9 785	8 381	12 064	12 064	12 064	13 270	14 597	16 057	
Nature Reserves	-	-	-	1 548	1 548	1 548	1 702	1 872	2 060	
Public Abattoir Facilities	-	-	-	-	-	-	-	-	-	
Markets	1 692	1 475	1 311	-	-	-	-	-	-	
Stalls	1 058	1 021	698	-	-	-	-	-	-	
Abattoirs										
Airports	-	-	-	-	-	-	-	-	-	
Tax Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares										
Sport and Recreation Facilities	38 195	37 504	36 135	12 206	12 206	12 206	13 426	14 769	16 246	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	38 195	37 504	36 135	12 206	12 206	12 206	13 426	14 769	16 246	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets										
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas										
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties										
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	49 041	46 539	45 065	17 234	17 234	17 234	18 957	20 853	22 938	
Operational Buildings	49 041	46 539	45 065	17 234	17 234	17 234	18 957	20 853	22 938	
Municipal Offices	49 041	46 539	45 065	17 234	17 234	17 234	18 957	20 853	22 938	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	8 828	10 337	11 611	9 048	9 048	9 048	9 173	9 669	10 196	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	8 828	10 337	11 611	9 048	9 048	9 048	9 173	9 669	10 196	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	8 828	10 337	11 611	9 048	9 048	9 048	9 173	9 669	10 196	
Load Settlement Software Applications										
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	(8 449)	151	101	2 426	2 426	2 426	2 663	2 936	3 229	
Computer Equipment	(8 449)	151	101	2 426	2 426	2 426	2 663	2 936	3 229	
Furniture and Office Equipment	18 851	17 694	15 328	9 621	9 621	9 621	9 923	10 535	11 191	
Furniture and Office Equipment	18 851	17 694	15 328	9 621	9 621	9 621	9 923	10 535	11 191	
Machinery and Equipment	2 994	1 357	1 131	2 779	2 779	2 779	3 051	3 354	3 686	
Machinery and Equipment	2 994	1 357	1 131	2 779	2 779	2 779	3 051	3 354	3 686	
Transport Assets	44 147	36 401	53 128	9 288	9 288	9 288	18 023	23 160	29 187	
Transport Assets	44 147	36 401	53 128	9 288	9 288	9 288	18 023	23 160	29 187	
Land	48 382	46 600	45 216	4 208	4 208	4 208	-	-	-	
Land	48 382	46 600	45 216	4 208	4 208	4 208	-	-	-	
Zoo's, Marine and Non-biological Animals	5 616	4 846	2 238	689	689	689	758	834	918	
Zoo's, Marine and Non-biological Animals	5 616	4 846	2 238	689	689	689	758	834	918	
Living resources	-	-	-	-	-	-	-	-	-	
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	948 115	915 748	906 729	347 000	347 000	347 000	382 449	420 194	461 913

MAN Mangaung - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class

Description R thousand	Ref 1	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		15 392	2 498	7 267	25 530	25 030	25 030	85 657	134 782	196 389
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		15 392	2 498	7 267	25 530	25 030	25 030	85 657	134 782	196 389
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		11 268	1 620	4 187	6 500	6 000	6 000	6 500	6 799	7 112
LV Networks		4 103	877	3 079	10 030	10 030	10 030	69 157	117 523	178 336
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets	-	4 048	2 904	7 004	-	-	-	-	-	
Community Facilities	-	-	-	-	-	-	-	-	-	
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abattoir Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	4 048	2 904	7 004	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	15	-	-	2 000	121	121	3 350	510	-	
Operational Buildings	15	-	-	2 000	121	121	3 350	510	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops	15	-	-	2 000	121	121	3 350	510	-	
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	7 051	13 500	400	400	2 966	4 226	2 310	
Servitude*										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets										
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-	-	-	-	-	
Marine										
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	15 407	6 545	17 222	48 033	25 551	25 551	91 973	139 519	198 699
<i>Upgrading of Existing Assets as % of total capex</i>		3.7%	0.8%	2.0%	3.8%	2.0%	2.0%	7.7%	11.3%	15.3%
<i>Upgrading of Existing Assets as % of deprecn*</i>		1.6%	0.7%	1.9%	13.8%	7.4%	7.4%	24.0%	33.2%	43.0%

Most projects under the infrastructure class and sub-class are for the development and construction until projects are finalized safe for projects that are implemented in phases.
SA35

MAN Mangaung - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description R thousand	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1							
Vote 01 - Office Of The City Manager		165 800	151 529	166 889	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-
Vote 03 - Corporate Services		21 475	16 421	16 986	-	-	-	-
Vote 04 - Finance		1	-	-	-	-	-	-
Vote 05 - Community Services		30 454	31 023	21 629	-	-	-	-
Vote 06 - Planning		57 248	3 735	3 623	-	-	-	-
Vote 07 - Human Settlement		322 606	381 626	448 145	-	-	-	-
Vote 08 - Economic Development		11 000	6 605	-	-	-	-	-
Vote 09 - Technical Services		176 170	253 513	238 271	-	-	-	-
Vote 10 - Water		162 297	124 362	112 476	-	-	-	-
Vote 11 - Centlec		250 931	258 608	285 007	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-
Vote 13 - Public Safety And Security		3 014	6 264	4 888	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		1 200 994	1 233 685	1 297 913	-	-	-	-
Future operational costs by vote	2							
Vote 01 - Office Of The City Manager								
Vote 02 - Office Of The Executive Mayor								
Vote 03 - Corporate Services								
Vote 04 - Finance								
Vote 05 - Community Services								
Vote 06 - Planning								
Vote 07 - Human Settlement								
Vote 08 - Economic Development								
Vote 09 - Technical Services								
Vote 10 - Water								
Vote 11 - Centlec								
Vote 12 - Miscellaneous								
Vote 13 - Public Safety And Security								
Vote 14 - Naledi And Soutpan								
Vote 15 - Other								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue		440 850	470 592	543 573				
Service charges - Electricity								
Service charges - Water		3 584 359	3 749 240	3 921 705				
Service charges - Waste Water Management		1 308 282	1 371 001	1 446 544				
Service charges - Waste Management		520 600	583 191	642 413				
Agency services								
<i>List other revenues sources if applicable</i>		4 222 579	4 529 479	4 855 907				
<i>List entity summary if applicable</i>								
Total future revenue		10 076 671	10 703 502	11 410 141	-	-	-	-
Net Financial Implications		(8 875 677)	(9 469 817)	(10 112 228)	-	-	-	-