

ITEM: K (ii) 1(02/2021)

**ITEM NAME: APPROVED MID-YEAR ADJUSTMENT BUDGET 2020/21 MTREF
AND ITS SUPPORTING DOCUMENTS**

REPORT OF THE EXECUTIVE MAYOR



**APPROVED MID-YEAR ADJUSTMENT BUDGET
2020/21 MTREF AND ITS SUPPORTING
DOCUMENTS**

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APPROVED 2020/2021 MID-YEAR ADJUSTMENT BUDGET AND ITS SUPPORTING DOCUMENTS

1. PURPOSE OF THE REPORT

1.1 The purpose of this report is to request Council approval of the mid-year adjustment budget 2020/21 MTREF and its supporting documents based on the approved special budget 2020/2021 MTREF required by the following:

- a) Municipal Finance Management Act 56 of 2003 section 28 (2)(a),(b),(f)
- b) Municipal Budget and Reporting Regulations (MBRR) section 23 (1), and
- c) Government Gazette No. 43181: Municipal Finance Management Act (56/2003: Local Government: Municipal Finance Management Act, 2003 - Exemption from Act and Regulations.

2. LEGISLATIVE BACKGROUND

2.1 Municipal Finance Management Act 56 of 2003 (MFMA) section 28 (1), (2) (a), (b), (f) states that -

“An adjustments budget –

- a) Must adjust the revenue and expenditure estimates downwards if there is a material under-collection of revenue during the current year;
- b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- d) May authorise the utilisation of projected savings in one vote towards spending under another vote;
- e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs where the annual budget for the current year was approved by the council;
- f) May correct any errors in the annual budget, and
- g) May provide for any other expenditure within a prescribed framework.

2.2 Municipal Budget and Reporting Regulations (MBRR) section 23 (1) states that –

“An adjustment budget referred to in section 28 (2) (b),(d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year”.

2.3 This adjustment budget hereto presented is in terms of Regulations 23 (2) of the MBRR (Municipal Budget and Reporting Regulations).

- 2.4** Of the requirements as set out in Chapter 4 of the Municipal Budget and Reporting Regulations (MBRR) addresses the following principles:
- a) Section 21: Formats of adjustment budget;
 - b) Section 22: Funding of adjustment budget;
 - c) Section 23: Timeframes for tabling of adjustment budget;
 - d) Section 24: Submission of tabled adjustment budget;
 - e) Section 25: Approval of adjustment budget;
 - f) Section 26: Publication of approved adjustment budget; and
 - g) Section 27: Submission of approved adjustment budget.
- 2.5** The attached adjustment budget follows the format as prescribed in Schedule B of the Municipal Budget and Reporting Regulations.
- 2.6** This item must be read with the analysis of the mid-year results as presented in a separate report to Council for further information on the actual performance of the municipality for the first six months.

3. DISCUSSION

3.1 Funding of budget

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. The 2020/2021 special adjustment budget cash flow approved by council on the 30 November 2020 indicated a cash and cash equivalents at year-end of R 17 million, a decrease of R 81 million when compared with 2019-2020 unaudited cash and cash equivalents.

The proposed mid-year adjustment cash and cash equivalents is projecting a surplus of **R 57 million** increase of R 40 million when compared to the approved special adjustment and increases over MTREF to R83 million.

- 3.2** All departments must monitor and control normal and emergency overtime, the municipality to proceed with service delivery without incurring overtime costs as indicated in the approval of special adjustment in November 2020.
- 3.3** The VIP Allowance and use of municipal trucks to transport employees report from Corporate Support Services and Public Works Roads & Transport that was due on or before 31 January 2021 be submitted.
- 3.4** All affected departments to develop an implementation plan for the Budget Support Plan in order to assist in showing a link between Support Plan and the Budget.

4. FINANCIAL IMPLICATIONS

4.1 Approved Operating Adjustment Budget

As at 31 December 2020 of the 2020/2021 financial year brought with it a set of mixed results and the following can be summarised as salient features:

4.1.1 Operating Revenue

- a) Average collection rate as at 31 December 2020 was 90% compared to the targeted 91%;
- b) Total operating revenue excluding capital grants is at 55% of the approved special adjustment budget as at 31 December 2020;
- c) Cash and cash equivalents as at 31 December 2020 was R164 million;
- d) Debtors owing to the municipality as at 31 December 2020 was R 2,1 billion, the total outstanding debt has increased from R 1, 2 billion to R 2,1 billion in approximately four years. On average, this indicates an increase of about R 238 million per year.

4.1.2 Operating Expenditure

- a) Total operating expenditure was at 43% of the approved special adjustment budget as at 31 December 2020, these exclude non-cash items such as debt impairment and year-end provisions.
- b) Creditors outstanding are R 484 million, the amount owing at the beginning of the year was R 743 million for trade payables, signalling a decrease of 35% or R 259 million.

4.2 Capital Expenditure

Capital expenditure is at 35% of the approved special adjustment budget as at 31 December 2020, noting the following:

- a) Own funding at 53%.
- b) Integrated Urban Development Grant (IUDG) at 49%
- c) Neighbourhood Development Programme Grant (NDPG) at 0%
- d) Water and Sanitation Infrastructure Grant (WSIG) at 36%
- e) Integrated National Electrification Programme at 82%
- f) Financial Management Grant at 0%
- g) Sports, Recreation and Arts Grant at 0%
- h) Human Settlement Development Grant at 0%

4.3 In view of the aforementioned, the following table is a consolidated overview of the approved mid-year 2020/2021 Adjustment budget:

4.3.1 APPROVED OPERATING ADJUSTMENT BUDGET

Table 1: Approved Revenue Adjustments

DESCRIPTION	2019/2020 Unaudited Outcome	6 months Actuals: 31 December 2020	2020-2021 Proposed Approved Adjustment		Cost Containment Approved Increase/Decrease	Departmental Inputs	Nat. or Prov. / District Govt	Total Approved Adjustment	% increase / (Decrease)	2020-2021 Approved Adjusted Budget	2021-2022 Approved Adjusted Budget	2022-2023 Approved Adjusted Budget
			Budget	Budget Support Plan								
Revenue By Source												
Property Rates	563 272 028	261 715 991	514 716 950	-	-4 580 064	-	-	-4 580 064	-1%	510 136 886	536 917 722	562 689 773
Service charges - electricity revenue	919 889 631	499 039 173	1 012 819 113	-	-21 370 533	-	-	-21 370 533	-2%	991 448 580	1 043 003 906	1 093 068 094
Service charges - water revenue	383 631 465	192 385 622	347 101 165	-	30 591 813	-	-	30 591 813	9%	377 692 978	397 333 013	416 404 997
Service charges - sanitation	212 042 437	112 841 370	220 965 497	-	4 686 035	-	-	4 686 035	2%	225 651 532	237 385 412	248 779 911
Service charges - refuse removal	123 086 883	39 408 715	103 280 792	-	6 991 864	-	-	6 991 864	7%	110 272 656	116 006 834	121 575 162
total main tariffs - Property rates & service charges	2 201 922 444	1 105 390 871	2 198 883 517	-	16 319 115	-	-	16 319 115	1%	2 215 202 632	2 330 646 887	2 442 517 937
Fines & Penalties Imposed	38 415 862	7 610 151	38 415 853	-	-	-	-	-	0%	38 415 853	55 259 814	72 912 284
Rental of facilities and equipment	7 470 851	2 646 586	7 470 825	-	-2 177 653	-	-	-2 177 653	-29%	5 293 172	5 547 245	5 813 513
Interest earned - outstanding debtors	46 723 223	14 471 189	46 723 223	-	-	-	-	-	0%	46 723 223	48 965 938	51 316 303
Interest earned - external investment	2 537 207	1 540 670	1 755 265	-	-	975 746	-	975 746	56%	2 731 011	2 862 100	2 999 481
Dividends received	26 079	-	-	-	-	-	-	-	0%	-	-	-
Licences and permits	8 813	16 522	8 813	-	23 803	-	-	23 803	270%	32 616	34 182	35 823
Income from Agency Services	20 178 045	30 174 116	30 567 449	-	-	-	-	-	0%	30 567 449	32 034 686	33 572 351
Transfer recognised - operational	444 622 986	417 342 839	548 280 539	-	-	-400 000	3 846 920	3 446 920	1%	551 727 459	518 240 936	566 393 600
Other revenue	75 517 172	16 168 465	28 390 249	-	-	-1 277 757	-	-1 277 757	-5%	27 112 492	37 613 890	47 461 754
Investment Property Fair value adjustment	40 103 599	-	-	-	-	-	-	-	0%	-	-	-
Gains on disposal of PPE	-	-	-	180 000 000	-	-	-	180 000 000	100%	180 000 000	-	-
Total Revenue (excluding capital transfers)	2 877 526 281	1 595 361 411	2 900 495 734	180 000 000	14 165 265	-702 011	3 846 920	197 310 174	7%	3 097 805 907	3 031 205 678	3 223 023 046
Transfer recognised - capital grants	208 168 509	79 644 540	231 354 193	-	-	400 000	2 527 000	2 927 000	1%	234 281 193	197 490 064	210 519 400
Total Revenue (including capital transfers and contributions)	3 085 694 790	1 675 005 950	3 131 849 927	180 000 000	14 165 265	-302 011	6 373 920	200 237 174	6%	3 332 087 100	3 228 695 742	3 433 542 446

4.3.2 Approved Mid-Year Revenue Budget

- a) The approved mid-year revenue adjustment budget including capital transfers has been adjusted upwards by R 200 million or 6%. The main increase is the R 180 million estimate from the planned sale of land, the process to appoint a service provider to auction the land will commence soon and is expected to be completed by the end of April 2021; this is followed by an increase of R 16 million from the five (5) main tariffs.
- b) Other internal revenue decreased by R 2,5 million, operating grants increased by R 3, 8 million and capital grants increased by R 2,9 million.
- c) The Municipal Budget and Reporting Regulations (MBRR), section 10 (b) states that “the funding of an annual budget must be consistent with the trends, current and past, of actual funding collected or received”. Therefore, it is imperative for Mogale City to be prudent in projecting the revenue to be billed or expected to receive.

The following are key main areas; however, the increase or decrease of these revenue sources is mainly in line with the current declining economic growth and high unemployment rate during this unprecedented time of COVID-19 worldwide.

The first three months of the current financial year, the collection of revenue declined drastically, however the revenue started to indicate improvement from October to December 2020 with an average collection rate of 90%.

- 1. Property rates – decreases by R 4, 6 million**, this is based on the past 6 months’ performance billed revenue.
- 2. Electricity revenue – decreases by R 21 million**, this is based on 2019/2020 unaudited billed revenue and the past 6 months’ performance.
- 3. Water revenue - increased by R 31 million** from R 347 million to R 378 million based on the 2019/2020 unaudited billed revenue and the past 6 months’ performance.
- 4. Sanitation revenue - increased by R 4, 7 million** from R 221 million to R 226 million this is based on the 2019/2020 unaudited billed revenue and the 6 months past performance.
- 5. Refuse removal – increased by R 7 million** from R103 million to R 110 million based on 2019/2020 unaudited billed revenue and the 6 months past performance.
- 6. Rental of facilities and equipment – has decreased by R 2 million**, this is due to non-performance of outdoor facilities for the past 6 months of the financial year.
- 7. Other revenue streams – net decrease of R 1, 3 million**, the major decrease is mainly from interest received from capital reserve.
- 8. Interest received – investments** has increased by R 976 thousand as interest to be received from investing the grant funds.

9. **Operational grants indicating an increase of R 3, 8 million**, funding from West Rand District Municipality to fund HIV/Aids projects.
10. **Capital grants & subsidies indicate a net increase of R2, 9 million due to the following:**
 - a) Reduction of R 1,4 million for PR10 Rietvallei Ext 1 & Proper and Coronation Park Upgrade funding from Integrated Urban Development Grant (IUDG) as per the latest Government Gazette No. 44178 published on the 22 February 2021;
 - b) R400 thousand was transferred to capital budget to fund ICT equipment (laptops) funded by SRAC, Mogale City is planning to digitizing the library services;
 - c) R4 million increase is additional funding from Provincial Cogta to fund the acquisition of Property Master and Valuation Management System.
11. **Disposal of Land**, the municipality has 718 land properties valued at R 192 million, a conservative estimate of R 180 million is being budgeted for in the current financial, the process to appoint a service provider to auction the land will commence by the end of February and it is planned to end by April 2021.

4.3.3 Approved Mid-Year Operating Expenditure Adjustments

Table 2: Approved Operating Expenditure

Description	2019/2020 Unaudited Outcome	6 months Actuals: 31 October 2020	Approved Special Adjustment 2020/2021 Budget	Budget Support Plan	Cost Containment Approved Increase/Decrease	Departmental Inputs	Nat. or Prov. / District Govt	Total Approved Adjustment	% Increase / (Decrease)	2020-2021 Approved Adjusted Budget	2021-2022 Approved Adjusted Budget	2022-2023 Approved Adjusted Budget
Expenditure Categories												
Employee related costs	833 393 572	412 856 441	893 225 666	-	-	15 043 817	-	15 043 817	2%	908 269 483	908 458 261	908 647 137
Remuneration of councillors	33 585 529	17 184 943	36 126 051	-	-	-	-	-	0%	36 126 051	36 126 051	36 126 051
Finance Costs	49 378 337	15 630 114	52 249 364	-	-	1 940 044	-	1 940 044	4%	54 189 408	71 289 849	63 867 028
Bulk Purchases:Water & Electricity	1 079 891 068	534 657 843	1 145 603 243	-	-	-	-	-	0%	1 145 603 243	1 097 330 224	1 224 076 735
Collection Costs	36 016 847	10 755 372	36 231 927	-	-	-	-	-	0%	36 231 927	36 231 927	36 231 927
Contract Services	402 241 820	174 564 708	321 251 405	-	(3 000 000)	137 591 986	-	134 591 986	42%	455 843 391	428 305 445	430 123 311
Other General Expenses	153 799 488	40 869 167	141 226 651	-	(19 567 100)	7 392 444	3 846 920	(8 327 735)	-6%	132 898 916	131 346 278	132 321 082
Depreciations & Assets Impairment	248 730 157	107 824 178	250 542 670	-	-	(1 940 044)	-	(1 940 044)	-1%	248 602 626	248 815 554	249 028 594
Debt Impairment	243 916 223	-	178 674 235	-	32 370 100	-	-	32 370 100	18%	211 044 335	222 251 645	208 494 544
TOTAL OPERATING EXPENDITURES	3 080 953 041	1 314 342 766	3 055 131 212	-	9 803 000	160 028 247	3 846 920	173 678 167	6%	3 228 809 379	3 180 155 235	3 288 916 409

4.3.4 Approved Expenditure Budget

- a) Total approved mid-term operating expenditure budget including non-cash items has been adjusted upwards by R 174 million or 6% from R 3, 1 billion to R 3, 2 billion.
- b) Total approved revenue including capital grants & subsidies is R 3, 332 billion and total expenditure including capital budget is R 3, 481 billion projecting a deficit of R 149 million. The operating deficit is mainly due to more funding for contracted services, employee related costs (long service leave), non-cash items such as depreciation, debt impairment and year-end provisions.

Key reasons or explanations on proposed increase or decreased of expenditure amounting to a net increase of R 174 million is as follows:

1. Cost Containment increase or decrease: a net increase of R 14 million

As part of implementing cost containment policy & regulations with the aim to reduce the cash flow deficit and to move towards funded budget, the municipality has no option but to reduce expenditure, the budget was circulated to departments to further reduce expenditure. **The table above indicate a net increase of R 14 million the following as follows:**

- 1.1 Contracted services was reduced by R3 million;
- 1.2 General expenses were reduced overall by R 15 million on the following departments:
- a) Interest paid on electricity bulk purchases decreased by R12 million as Mogale City will enter into an agreement with Eskom
 - b) Volunteer incentives decreased by R 2 million the cost will be funded by HIV/AIDS grant from WRDM.
 - c) Other small items decreased by R 1 million.
- 1.3 **Debt impairment was increased by R 32 million from R 179 million to R 211 million**, due to increased outstanding debtors. Unaudited actual debt impairment was R 244 million debts that was impaired as irrecoverable AGSA is still auditing 2019/20 financial year. The current declining economic growth and high unemployment rate due to COVID-19 pandemic is contributing to increasing debt book where Mogale City will be forced at year end to impair debt more than what we projected for.

2. Departmental Inputs (increase or decrease): a net increase of R 156 million

2.1 Employee related costs indicate a net increase of R 15 million, on the following line items:

- a) New employee in Mayor's Office = R 156 thousand;
- b) Leave payments inclusive of long service leave, leave pay-outs during retirement, resignation & death = R 13 million;
- c) Emergency overtime = R 535 thousand (Energy Distribution division and Wastewater Management Services);
- d) Normal Overtime = R 1, 6 million (Energy Distribution, Wastewater Care Management and Municipal Governance Support Services divisions).

2.2 Contracted Services indicate increased of R 138 million, due to the following line items on the below table: Some of these line items have exhausted the allocated budget.

All departments must put measures in place to ensure that these contracted services below do not exceed the allocated budget.

Description	2020/2021	2019/2020	6 months	Total	2020/2021	2020/2021
	Approved Special Adjustment		Actuals - 31 December 2020		Approved Adjusted Budget	Remaining Budget After Adjustment
NETWORK: MATERIALS: WATER & WASTEWATER	71 004 040	70 332 203	33 344 129	37 370 000	108 374 040	75 029 911
SECURITY SERVICES	67 722 209	114 597 497	45 291 587	15 136 591	82 858 800	37 567 213
VEHICLE LEASES	19 530 535	19 530 535	20 453 706	35 730 485	55 261 020	34 807 314
REFUSE REMOVAL	13 091 923	27 882 701	13 006 079	25 000 000	38 091 923	25 085 844
RENTAL : WATER TANKS	34 204 554	55 599 008	15 976 725	16 000 000	50 204 554	34 227 829
RENTAL: TOILETS	26 321 125	12 917 246	16 042 679	9 000 000	35 321 125	19 278 446
MAINTENANCE BUILDINGS & LAND (CDS)	1 041 022	36 150	-	144 009	1 185 031	1 185 031
RENTAL: EARTHMOVING EQUIPMENT	4 889 598	5 979 529	1 730 688	248 660	5 138 258	3 407 570
MANAGEMENT: LUIPAARDSVLEI LANDFILL SITE	1 387 826	1 194 457	-	1 000 000	387 826	387 826
CIVIL MAINTENANCE: BUILDINGS	4 488 541	5 856 732	110 334	-	4 371 771	4 261 437
RENTAL:EQUIPMENT	3 641 244	2 688 994	384 884	-	3 608 386	3 223 502
WASTE RECYCLING	88 131	-	-	-	88 131	-
OTHER CONTRACTED SERVICES	68 040 658	104 362 434	28 223 897	-	3 000 000	71 040 658
	315 451 405	420 977 487	174 564 708	134 391 986	455 843 391	281 278 684

3. General Expenses increase by a net of R 3, 1 million on the following line items:

- a) Stores & materials have increased by R381 thousand for employee's sanitizers;
- b) Grants & subsidies paid was reduced by R500 thousand;
- c) As part of curbing non-essential expenditure and to comply with Cost Containment Policy, conference & seminars, travelling & subsistence, catering and refreshments for meetings was not allocated budget resulting in savings of R 2,5 million;
- d) Membership Fees: SALGA increased by R 3 million;
- e) Other general expenses increases by R2,8 million

4. National or Province/ District Gazette increase

A total of R 3, 8 million is for HIV/Aids funding from WRDM, Mogale City has received the money in November 2020.

5. APPROVED MID-YEAR CAPITAL ADJUSTMENT BUDGET

Table 3: Approved Overall Capital Adjustment Budget

Description	2019/2020 Unaudited Outcome	2020/2021 Approved Special Adjustment Budget	Increase/Decrease	%Increase/ Decrease	Approved 2020/2021 Mid- Year Adjustment budget	2021/2022 Approved Adjusted Budget	2022/2023 Approved Adjusted Budget
Total Capital Budget Expenditure	225 412 649	243 759 053	8 970 201	4%	252 729 254	210 563 431	278 789 922

5.1 The Approved Mid-Year Adjustment Capital Budget indicates a net increase of R 8, 9 million or 4% this is made up of:

- a) IUDG funding has decreased by R1, 4 million as per the latest Government Gazette No.44178 published on the 22 February 2021;
- b) Provincial grant funding increased by R4, 4 million, R4 million additional funding from Cogta as per Provincial Gazette, extraordinary published on the 18 February 2021 and R400 thousand transferred from operating budget to capital budget from SRAC to fund libraries ICT equipment.
- c) **Own funded projects have increased by R 6,043 million:**
 - ✓ more funds were requested by division of water & sanitation to fund sealing of Kenmare leaking reservoir (R 3 million);
 - ✓ R3 million is for acquisition of turf management equipment for sports facilities;
 - ✓ R 43k requested by the Speaker's Office.

The details and an in depth analysis of this adjustment follows below.

Table 4: Approved Capital Adjustment Budget per municipal votes

Departments	2020/2021 Approved Special Adjustment	Budget Support Plan	Departmental Inputs	Nat. Prov /District	Total Adjustment	%Increase /Decrease	Approved 2020/2021 Mid- Year Adjusted budget	Approved 2021/2022 Mid- Year Adjusted budget	Approved 2021/2022 Mid- Year Adjusted budget
Municipal Manager's Office	-	-	-	-	-	0%	-	-	-
Internal Audit	80 000	-	-	-	-	0%	80 000	-	-
Strategic Management Support	700 000	-	43 201	-	43 201	6%	743 201	-	-
Corporate Support Services	-	-	-	-	-	0%	-	-	-
Financial Management Services	243 015	-	-	4 000 000	4 000 000	1646%	4 243 015	-	-
Intergrated Environmental Management	40 660 001	-	1 200 000	-736 500	463 500	1%	41 123 501	29 667 800	47 623 950
Economic Development Services	49 146 835	-	-	-	-	0%	49 146 835	-	-
Community Development Services	20 670 000	-	2 500 000	-	2 500 000	12%	23 170 000	20 000 000	23 500 000
Public Works, Roads & Transport	56 231 177	-	-300 000	-736 500	-1 036 500	-2%	55 194 677	76 229 264	55 033 450
Utilities Management Services	76 028 025	3 000 000	-	-	3 000 000	4%	79 028 025	84 666 367	152 632 522
TOTAL CAPITAL BUDGET	243 759 053	3 000 000	3 443 201	2 527 000	8 970 201	4%	252 729 254	210 563 431	278 789 922

5.2 The following Departments budget was increased or decreased:

- a) **Political Office**, an increase of R 43 thousands;
- b) **Financial Management Services** has increase by R4 million additional funding from Provincial Cogta for acquisition of Property Master and Valuation Management System;
- c) **Integrated Environmental Management** indicate a net increase of R 463 thousand, from projects funded by Integrated Urban Development Grant (IUDG). The following projects funded by IUDG funds were reduced by the latest gazette or shifted to other projects:
 - i) Coronation Park Development decreased by R 2,7 million;
 - ii) Magaliesburg Transfer and Recycling increased by R 4,7 million;
 - iii) Luipaardsvlei Landfill Site (Phase 5) reduced by R 1, 5 million.
- d) **Community Development Services** capital increased overall by R 2,5 million on the following:
 - i) R 1, 5 million reduction on project funded by IUDG (Ga Mogale ECDC Upgrade & Extension);
 - ii) Renovation of Kagiso Thusong Service Centre & Kagiso Phase 2 funded by IUDG was increased by R 600 thousand;
 - iii) R3 million increase for turf maintenance equipment on the sports facilities around Mogale City;
 - iv) R400 thousand transferred from operating budget to fund ICT equipment (25 laptops).
- e) **Public Works Roads & Transport proposed a net decrease of R 1 million.**
The following projects funded by IUDG funds were reduced or shifted to other projects:
 - i) Rietvallei Ext.2 Roads and Stormwater increased by R 1, 9 million;
 - ii) Rietvallei Ext.1 and Proper was decreased by R 3,2 million;
 - iii) Upgrade Lanwen Hostel reduced by R 1,5 million;
 - iv) Kagiso Stormwater Upgrade was increased by R 300 thousand;
 - v) Rietvallei Ext.5 Roads and Stormwater was increased by R1, 5 million.

- f) **Utilities Management Services** capital projects increased by a net of R 3 million on the following:
- i) R 3 million for funding the sealing of Kenmare reservoir with the aim of reducing the high water bill from Rand Water, this project is in the Budget Support Plan under the pillar of implementation of cost containment measures and a reduction of expenditure.

Table 5: Approved Sources of Capital Funding

Financing Source	2020/21 Approved Special Adjustment Budget	Total Adjustment	% Increase/Decrease	Approved 2020/2021 Mid-Year Adjusted budget	2021/22 Approved Adjusted Budget	2022/23 Approved Adjusted Budget
National Government Grants	176 254 193	-1 473 000	-1%	174 781 193	189 490 064	202 019 400
<i>Integrated Urban Development Grant</i>	<i>110 891 178</i>	<i>-1 473 000</i>	<i>-1%</i>	<i>109 418 178</i>	<i>120 397 064</i>	<i>127 657 400</i>
<i>Neighbourhood Development Partnership Grant</i>	<i>10 000 000</i>	<i>-</i>	<i>0%</i>	<i>10 000 000</i>	<i>13 500 000</i>	<i>15 000 000</i>
<i>Financial Management Grant</i>	<i>243 015</i>	<i>-</i>	<i>0%</i>	<i>243 015</i>	<i>-</i>	<i>-</i>
<i>Expanded Public Works Programme (5%)</i>	<i>120 000</i>	<i>-</i>	<i>0%</i>	<i>120 000</i>	<i>-</i>	<i>-</i>
<i>Integrated National Electrification Programme</i>	<i>12 800 000</i>	<i>-</i>	<i>0%</i>	<i>12 800 000</i>	<i>10 593 000</i>	<i>12 202 000</i>
<i>Water And Services Infrastructure Grant</i>	<i>42 200 000</i>	<i>-</i>	<i>0%</i>	<i>42 200 000</i>	<i>45 000 000</i>	<i>47 160 000</i>
total national government grants	176 254 193	-1 473 000	-1%	174 781 193	189 490 064	202 019 400
Provincial Governments Grants	55 100 000	4 400 000	8%	59 500 000	8 000 000	8 500 000
<i>Sports, Recreation, Arts & Culture</i>	<i>6 600 000</i>	<i>400 000</i>	<i>6%</i>	<i>7 000 000</i>	<i>8 000 000</i>	<i>8 500 000</i>
<i>Human Settlements Development Grant</i>	<i>48 500 000</i>	<i>-</i>	<i>0%</i>	<i>48 500 000</i>	<i>-</i>	<i>-</i>
<i>Provincial:Cooperative Governance and Traditional Affairs</i>	<i>-</i>	<i>4 000 000</i>	<i>100%</i>	<i>4 000 000</i>	<i>-</i>	<i>-</i>
total provincial government grants	55 100 000	4 400 000	8%	59 500 000	8 000 000	8 500 000
Council's Own Funding	12 404 860	6 043 201	49%	18 448 061	13 073 367	68 270 522
<i>Own Funds</i>	<i>12 404 860</i>	<i>6 043 201</i>	<i>49%</i>	<i>18 448 061</i>	<i>13 073 367</i>	<i>68 270 522</i>
total own funding	12 404 860	6 043 201	49%	18 448 061	13 073 367	68 270 522
Total Funding	243 759 053	8 970 201	4%	252 729 254	210 563 431	278 789 922

5.3 National grants

IUDG decreased by R1, 4 million.

5.4 Provincial grants

Provincial grants increased by R4, 4 million or 8%.

5.5 Own funding

Projects funded by own revenue has increased by R 6 million or 49%.

6. OVERVIEW OF BUDGET ASSUMPTIONS

6.1 The lockdown had a devastating effect on economic activity as non-essential business were forced to shut down completely, resulting in a reduction in the overall economic output and job losses. National Government, in conjunction with prominent private sector role-players, has introduced various forms of relief programmes to aid small businesses and employees alike during the period of the lockdown to compensate for a loss of income and wages, etc.

6.2 Mogale City Local Municipality has been impacted negatively due to a loss of revenue streams as businesses, households and communities reel from the economic fallout caused by COVID-19. This has a potential downside risk on the size of fiscal resources at Mogale City's disposal and the general health of the economy. The situation remains the same from previous year as the country is still experiencing alarming levels of unemployment in particular the youth.

6.3 The continued restructuring and closure of businesses, which lead to job losses, have far-reaching effects for municipalities including Mogale City. To mitigate the declining revenue base Mogale City has adopted a conservative approach to determine a collection rate of 91% for this adjustment.

6.4 The collection rate calculation has considered the impact of COVID-19 where Mogale City as at 31 December 2020 has lost revenue of approximately R 111 million.

Table 6: Monthly Collection rate as at 31 December 2020

Financial Year 2020/2021	Billed	Actual income	Variance	Collection rate
JULY	178,545,955	153,383,747	-25,162,208	86%
AUGUST	179,709,557	143,353,317	-36,356,240	80%
SEPTEMBER	194,861,751	172,020,752	-22,840,999	88%
OCTOBER	185,841,718	184,313,189	-1,528,529	99%
NOVEMBER	184,044,242	168,570,513	-15,473,729	92%
DECEMBER	188,314,493	178,187,370	-10,127,123	95%
TOTAL	1,111,317,716	999,828,888	-111,488,828	90%

6.5 Mogale City projected cash and cash equivalent surplus of **R 57 million at year-end and increased over MTREF to R 83 million.**

6.6 Mogale City has adopted the Budget Funding Plan that will assist the Council to move from an unfunded position to a funded position over the MTREF; the support plan is being adjusted to accelerate the sale of land of R180 million to increase revenue. The plan is focusing in revenue enhancement and implementation of cost containment measures.

6.7 The effects of the implementation of Budget Funding Plan will be realized from team effort that is Leadership and the entire staff.

7. APPROVED CASH FLOW PROJECTIONS

Table 7: Approved Mid-Year Adjustment Cash Flow

GT481 Mogale City - Table B7 Adjustments Budget Cash Flows - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		502 996	468 392					(4 168)	(4 168)	464 225	488 595	517 675
Service charges		1 688 583	1 532 592					19 018	19 018	1 551 610	1 632 294	1 729 442
Other revenue		435 717	412 684					(2 154)	(2 154)	410 530	444 563	480 199
Transfers and Subsidies - Operational	1	540 205	548 281				3 847	(400)	3 447	551 727	518 241	566 394
Transfers and Subsidies - Capital	1	186 701	231 354				2 527	400	2 927	234 281	197 490	210 519
Interest		68 573	48 478					976	976	49 454	51 828	54 316
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(3 151 524)	(2 998 360)					(138 436)	(138 436)	(3 136 796)	(3 005 694)	(3 169 177)
Finance charges		(52 249)	(38 008)					(16 181)	(16 181)	(54 189)	(71 290)	(63 867)
Transfers and Grants	1	(5 376)	(6 448)					3 528	3 528	(2 920)	(2 920)	(2 920)
NET CASH FROM/(USED) OPERATING ACTIVITIES		213 625	198 966	-	-	-	6 374	(137 417)	(131 043)	67 923	253 108	322 581
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					180 000	180 000	180 000	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(199 256)	(243 759)					(8 970)	(8 970)	(252 729)	(210 563)	(278 790)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(199 256)	(243 759)	-	-	-	-	171 030	171 030	(72 729)	(210 563)	(278 790)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		(36 173)	(36 173)					-	-	(36 173)	(30 112)	(30 696)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(36 173)	(36 173)	-	-	-	-	-	-	(36 173)	(30 112)	(30 696)
NET INCREASE/ (DECREASE) IN CASH HELD		(21 803)	(80 966)	-	-	-	6 374	33 613	39 987	(40 979)	12 432	13 095
Cash/cash equivalents at the year begin:	2	60 674	98 336					-	-	98 336	57 357	69 789
Cash/cash equivalents at the year end:	2	38 871	17 370				6 374	33 613	39 987	57 357	69 789	82 884

7.1 The budgeted cash flow statement is the first measurement in determining if the budget is funded or unfunded. Mogale City's cash and cash equivalents projected a surplus of R 57 million, which increases over MTREF to R 83 million at year-end. The rate of revenue collection is projected at 91 % of annual billing, the strategies to improve collection from businesses and households that were put in place during the special adjustment budget will continue to be implemented.

7.2 Cash backed reserves/accumulated surplus reconciliation

GT481 Mogale City - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
Cash and investments available												
Cash/cash equivalents at the year end	1	38 871	17 370	-	-	-	6 374	33 613	39 987	57 357	69 789	82 884
Other current investments > 90 days		-	-				(6 374)	6 374	(0)	(0)	-	-
Non current assets - Investments	1	724	724	-	-	-	-	-	-	724	758	792
Cash and investments available:		39 595	18 094	-	-	-	-	39 987	39 987	58 081	70 546	83 676
Applications of cash and investments												
Unspent conditional transfers		112	112	-	-	-	-	-	-	112	101	91
Unspent borrowing		-	-					-	-	-	-	-
Statutory requirements		-	-					-	-	-	-	-
Other working capital requirements	2	384 861	271 266					70 636	70 636	341 902	137 139	95 542
Other provisions		-	-					-	-	-	-	-
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		384 973	271 379	-	-	-	-	70 636	70 636	342 015	137 240	95 633
Surplus(shortfall)		(345 378)	(253 284)	-	-	-	-	(30 649)	(30 649)	(283 933)	(66 694)	(11 956)

A deficit indicate that the applications exceed the cash and investments available and that indicates non-compliance with the MFMA requirements that the municipality's budget must be "funded". However, the Budget Support Plan presented in the separate report to mitigate the unfunded budget and to finally present funded budget in the next two financial years.

8. Legislative Implications

- a) Municipal Finance Management Act;
- b) Municipal Budget and Reporting Regulations

9. Business Risks Implications

- a) Meeting financial obligations and service delivery mandate.

10. Stakeholders Consulted

Accounting Officer

Executive Committee Management

Finance Portfolio Committee

Budget Steering Committee

Mayoral Committee

Council

11. COUNCIL RESOLUTIONS

11.1 That cognizance be taken on the following:

11.1.1 Of the report tabling mid-year adjustment budget of Mogale City Local Municipality for the financial year 2020/2021 and the indicative estimates for the two projected outer years 2021/2022 and 2023/2024, as set out in the schedules attached below MBRR Table B1 to Table B10.

11.1.2 Of the Adjusted Operating revenue, expenditure, and Capital Budget of the Municipality for the financial year 2020/2021 and the outer years as set out in the following tables:

11.1.2.1 Adjustment Budget Summary as contained in **(MBRR Table B1)**.

11.1.2.2 Adjustments Budget Financial Performance (functional classification) in **(MBRR Table B2)**.

11.1.2.3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) in **(MBRR Table B3)**.

11.1.2.4 Adjustments Budget Financial Performance (revenue and expenditure) **(MBRR Table B4)**.

11.1.2.5 Adjustments Capital Expenditure Budget by vote and funding in **(MBRR Table B5)**.

11.2 Of the adjustment budget financial position, cash flows, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be adopted and approved as set out in the following tables:

11.2.1 Adjustments Budget Financial Position as contained in **(MBRR Table B6)**.

11.2.2 Adjustments Budget Cash Flows as contained in **(MBRR Table B7)**.

11.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in **(MBRR Table B8)**

11.2.4 Asset management as contained in **(MBRR Table B9)**; and

11.2.5 Basic service delivery measurement as contained in **(MBRR Table B10)**.

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- 11.3** A debt arrangement with Eskom of **R270, 763,371.55** will be drawn where Mogale City will pay the current account on due date every month to save on interest being paid to Eskom and service the old debt.
- 11.4** That all departments within the municipality must monitor and control contracted services expenditure to avoid any unauthorised expenditure.
- 11.5** That Council approves the 2020/21 MTREF Proposed Adjusted Budget Support Plan.
- 11.6** That all affected departments must develop an implementation plan for the Budget Support Plan in order to assist in showing a link between Support Plan and the Budget.
- 11.7** That the Council note that the Neighbourhood Development Grant (NDPG) of R10 million will remain the same as original allocation as per the Government Gazette No.44178 published on the 22 February 2021.
- 11.8** That the Council note the reduction of Integrated Urban Development Grant (IUDG) of R1, 4 million as per the latest Government Gazette No.44178 published on the 22 February 2021.
- 11.9** That the changes will increase total proposed revenue including capital grants by R200 million, that is from R3, 132 billion to R3, 332 billion.
- 11.10** That the changes will increase the proposed capital budget by R8, 9 million, that is from R243 million to R252 million.
- 11.11** That Council note the proposed mid-year adjustment on the approved 2020/2021 Special Adjustment Operational and Capital Budget and the two outer years as required in terms of Municipal Budget and Reporting Regulations (MBRR) section 23 (1) and Government Gazette No. 43181.

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EXECUTIVE MAYOR
DATE _____

12. ADJUSTED BUDGET TABLES

The following pages present ten main adjusted budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2020/2021 adjusted budget and outer years as approved by the Council.

Table 8 MBRR Table B1 – Adjustments Budget Summary

GT481 Mogale City - Table B1 Adjustments Budget Summary - 28 February 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	578 156	514 717	–	–	–	–	(4 580)	(4 580)	510 137	536 918	562 690
Service charges	1 940 900	1 684 167	–	–	–	–	20 899	20 899	1 705 066	1 793 729	1 879 828
Investment revenue	7 833	1 755	–	–	–	–	976	976	2 731	2 862	2 999
Transfers recognised - operational	540 205	548 281	–	–	–	3 847	(400)	3 447	551 727	518 241	566 394
Other own revenue	278 924	151 576	–	–	–	–	176 568	176 568	328 145	179 456	211 112
Total Revenue (excluding capital transfers and contributions)	3 346 019	2 900 496	–	–	–	3 847	193 463	197 310	3 097 806	3 031 206	3 223 023
Employee costs	910 616	893 226	–	–	–	–	15 044	15 044	908 269	908 458	908 647
Remuneration of councillors	36 126	36 126	–	–	–	–	–	–	36 126	36 126	36 126
Depreciation & asset impairment	306 585	250 543	–	–	–	–	(1 940)	(1 940)	248 603	248 816	249 029
Finance charges	52 249	52 249	–	–	–	–	1 940	1 940	54 189	71 290	63 867
Materials and bulk purchases	1 225 586	1 151 821	–	–	–	50	381	431	1 152 252	1 103 986	1 230 736
Transfers and grants	5 376	3 420	–	–	–	–	(500)	(500)	2 920	2 920	2 920
Other expenditure	753 583	667 747	–	–	–	3 797	154 906	158 703	826 450	808 560	797 592
Total Expenditure	3 290 122	3 055 131	–	–	–	3 847	169 831	173 678	3 228 809	3 180 155	3 288 916
Surplus/(Deficit)	55 897	(154 635)	–	–	–	–	23 632	23 632	(131 003)	(148 950)	(65 893)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	186 701	231 354	–	–	–	2 527	400	2 927	234 281	197 490	210 519
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	242 598	76 719	–	–	–	2 527	24 032	26 559	103 278	48 541	144 626
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	242 598	76 719	–	–	–	2 527	24 032	26 559	103 278	48 541	144 626
Capital expenditure & funds sources											
Capital expenditure	199 326	243 759	–	–	–	2 927	6 043	8 970	252 729	210 563	278 790
Transfers recognised - capital	186 701	231 354	–	–	–	2 927	–	2 927	234 281	197 490	210 519
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	12 625	12 405	–	–	–	–	6 043	6 043	18 448	13 073	68 271
Total sources of capital funds	199 326	243 759	–	–	–	2 927	6 043	8 970	252 729	210 563	278 790
Financial position											
Total current assets	517 528	496 028	–	–	–	–	213 252	213 252	709 280	782 839	863 017
Total non current assets	6 337 082	6 381 515	–	–	–	212 281	18 448	230 729	6 612 244	6 244 808	6 246 569
Total current liabilities	934 383	1 109 442	–	–	–	–	–	–	1 109 442	958 938	991 527
Total non current liabilities	626 188	626 188	–	–	–	–	–	–	626 188	603 503	553 732
Community wealth/Equity	5 294 039	5 141 913	–	–	–	212 281	231 700	443 982	5 585 895	5 465 206	5 564 327
Cash flows											
Net cash from (used) operating	213 625	198 966	–	–	–	6 374	(137 417)	(131 043)	67 923	253 108	322 581
Net cash from (used) investing	(199 256)	(243 759)	–	–	–	–	171 030	171 030	(72 729)	(210 563)	(278 790)
Net cash from (used) financing	(36 173)	(36 173)	–	–	–	–	–	–	(36 173)	(30 112)	(30 696)
Cash/cash equivalents at the year end	38 871	17 370	–	–	–	6 374	33 613	39 987	57 357	69 789	82 884
Cash backing/surplus reconciliation											
Cash and investments available	39 595	18 094	–	–	–	–	39 987	39 987	58 081	70 546	83 676
Application of cash and investments	384 973	271 379	–	–	–	–	70 636	70 636	342 015	137 240	95 633
Balance - surplus (shortfall)	(345 378)	(253 284)	–	–	–	–	(30 649)	(30 649)	(283 933)	(66 694)	(11 956)
Asset Management											
Asset register summary (WDV)	6 336 358	6 380 791	–	–	–	212 281	18 448	230 729	6 611 520	6 244 050	6 245 777
Depreciation & asset impairment	306 585	306 585	–	–	–	–	(57 983)	(57 983)	248 603	248 816	249 029
Renewal and Upgrading of Existing Assets	66 400	60 001	–	–	–	(3 900)	–	(3 900)	56 101	60 978	103 474
Repairs and Maintenance	511 307	453 958	–	–	–	–	37 309	37 309	491 266	490 151	490 614
Free services											
Cost of Free Basic Services provided	39 034	24 380	–	–	–	–	(5 652)	(5 652)	18 727	25 647	26 878
Revenue cost of free services provided	342 927	406 367	–	–	–	–	–	–	406 367	360 730	378 044
Households below minimum service level											
Water:	10	10	–	–	–	–	–	–	10	10	10
Sanitation/sewerage:	10	10	–	–	–	–	–	–	10	10	10
Energy:	20	20	–	–	–	–	–	–	20	20	20
Refuse:	18	18	–	–	–	–	–	–	18	18	19

Table 9 MBRR Table B2 – Adjustments Budget Financial Performance (functional classification)

GT481 Mogale City - Table B2 Adjustments Budget Financial Performance (functional classification) - 28 February 2021

Standard Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2021/22	+2 2022/23
R thousands	1, 4											
Revenue - Functional												
<i>Governance and administration</i>		770 866	578 916	-	-	-	4 000	179 479	183 479	762 395	611 772	641 213
Executive and council		2 073	2 073	-	-	-	-	498	498	2 571	3 022	3 167
Finance and administration		768 793	576 843	-	-	-	4 000	178 981	182 981	759 824	608 750	638 045
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		246 368	289 212	-	-	-	3 110	8 744	11 854	301 066	316 245	177 064
Community and social services		21 525	20 021	-	-	-	-	2 019	2 019	22 040	28 359	25 472
Sport and recreation		3 944	3 947	-	-	-	(737)	5 410	4 674	8 621	16 384	16 493
Public safety		32 741	216 744	-	-	-	-	(2)	(2)	28 584	93 494	(82 421)
Housing		-	48 500	-	-	-	-	-	-	48 500	-	-
Health		188 158	-	-	-	-	3 847	1 316	5 163	193 321	178 009	217 521
<i>Economic and environmental services</i>		112 248	117 227	-	-	-	(737)	111	(625)	116 602	126 228	115 306
Planning and development		28 266	32 144	-	-	-	-	-	-	32 144	58 711	79 310
Road transport		83 982	85 083	-	-	-	(737)	111	(625)	84 458	67 517	35 995
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2 402 840	2 146 120	-	-	-	-	5 518	5 518	2 151 638	2 174 047	2 499 536
Energy sources		1 254 100	1 134 150	-	-	-	-	(32 437)	(32 437)	1 101 713	1 144 629	1 200 671
Water management		536 582	444 262	-	-	-	-	10 165	10 165	454 426	477 225	507 511
Waste water management		315 385	294 908	-	-	-	-	7 040	7 040	301 947	261 085	469 020
Waste management		296 773	272 801	-	-	-	-	20 750	20 750	293 551	291 109	322 334
<i>Other</i>		397	374	-	-	-	-	11	11	386	404	424
Total Revenue - Functional	2	3 532 720	3 131 850	-	-	-	6 374	193 863	200 237	3 332 087	3 228 696	3 433 542
Expenditure - Functional												
<i>Governance and administration</i>		830 947	764 205	-	-	-	-	(46 307)	(46 307)	717 898	767 361	757 570
Executive and council		80 647	75 100	-	-	-	-	636	636	75 736	78 048	78 238
Finance and administration		735 040	675 141	-	-	-	-	(47 334)	(47 334)	627 806	674 428	664 401
Internal audit		15 260	13 965	-	-	-	-	391	391	14 356	14 885	14 931
<i>Community and public safety</i>		336 893	306 647	-	-	-	3 847	29 305	33 152	339 799	242 239	309 101
Community and social services		44 280	41 111	-	-	-	-	631	631	41 742	52 168	52 347
Sport and recreation		123 720	108 182	-	-	-	-	11 738	11 738	119 920	119 809	120 044
Public safety		116 279	107 620	-	-	-	-	18 458	18 458	126 078	30 873	97 040
Housing		16 392	18 179	-	-	-	-	152	152	18 331	13 334	13 458
Health		36 221	31 555	-	-	-	3 847	(1 675)	2 172	33 727	26 056	26 210
<i>Economic and environmental services</i>		248 496	227 058	-	-	-	-	8 876	8 876	235 933	219 898	220 164
Planning and development		92 503	88 439	-	-	-	-	4 587	4 587	93 026	87 029	87 117
Road transport		143 683	127 076	-	-	-	-	4 346	4 346	131 422	122 683	122 854
Environmental protection		12 310	11 543	-	-	-	-	(58)	(58)	11 485	10 185	10 193
<i>Trading services</i>		1 867 452	1 743 657	-	-	-	-	177 935	177 935	1 921 591	1 943 373	1 994 793
Energy sources		1 083 046	1 057 810	-	-	-	-	24 172	24 172	1 081 982	1 096 730	1 134 885
Water management		551 078	500 882	-	-	-	-	69 801	69 801	570 683	589 423	604 155
Waste water management		97 651	91 967	-	-	-	-	34 721	34 721	126 689	129 015	128 681
Waste management		135 677	92 997	-	-	-	-	49 241	49 241	142 238	128 205	127 073
<i>Other</i>		6 333	13 564	-	-	-	-	23	23	13 587	7 284	7 288
Total Expenditure - Functional	3	3 290 122	3 055 131	-	-	-	3 847	169 831	173 678	3 228 809	3 180 155	3 288 916
Surplus/ (Deficit) for the year		242 598	76 719	-	-	-	2 527	24 032	26 559	103 278	48 541	144 626

Table 10 MBRR Table B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal votes)

GT481 Mogale City - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2021

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - MUNICIPAL COUNCIL		2 073	2 073	-	-	-	-	811	811	2 884	3 022	3 167
Vote 2 - MUNICIPAL MANAGER'S OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - STRATEGIC MANAGEMENT SERVICES		45	45	-	-	-	-	-	-	45	47	49
Vote 5 - CORPORATE SUPPORT SERVICES		2 993	1 770	-	-	-	-	895	895	2 665	2 757	2 890
Vote 6 - FINANCIAL MANAGEMENT SERVICES		765 368	575 512	-	-	-	4 000	(1 653)	2 347	577 859	603 624	632 674
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		312 420	288 448	-	-	-	(737)	13 057	12 320	300 768	294 697	311 465
Vote 8 - Vote 8 - COMMUNITY DEVELOPMENT SERVICES		261 011	255 886	-	-	-	3 847	17 625	21 472	277 358	282 368	351 593
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		24 694	71 770	-	-	-	-	182 080	182 080	253 850	29 185	39 438
Vote 10 - UTILITIES MANAGEMENT SERVICES		2 106 067	1 873 320	-	-	-	-	(15 385)	(15 385)	1 857 934	1 929 022	2 030 096
Vote 11 - PUBLIC WORKS, ROADS & TRANSPORT		58 048	63 027	-	-	-	(737)	(3 567)	(4 304)	58 723	83 972	62 170
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 532 720	3 131 850	-	-	-	6 374	193 863	200 237	3 332 087	3 228 696	3 433 542
Expenditure by Vote	1											
Vote 1 - MUNICIPAL COUNCIL		62 605	49 048	-	-	-	-	758	758	49 805	48 883	48 992
Vote 2 - MUNICIPAL MANAGER'S OFFICE		6 443	7 080	-	-	-	-	(45)	(45)	7 035	7 026	7 038
Vote 3 - INTERNAL AUDIT		15 260	14 519	-	-	-	-	321	321	14 840	14 885	14 931
Vote 4 - STRATEGIC MANAGEMENT SERVICES		58 078	62 855	-	-	-	-	2 653	2 653	65 507	65 248	65 365
Vote 5 - CORPORATE SUPPORT SERVICES		132 795	130 959	-	-	-	-	4 239	4 239	135 198	133 484	133 911
Vote 6 - FINANCIAL MANAGEMENT SERVICES		356 905	333 865	-	-	-	-	3 618	3 618	337 483	340 620	329 262
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		221 647	161 637	-	-	-	-	56 753	56 753	218 390	208 876	207 865
Vote 8 - Vote 8 - COMMUNITY DEVELOPMENT SERVICES		384 930	328 961	-	-	-	3 847	36 014	39 861	368 821	369 463	371 150
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		81 505	81 930	-	-	-	-	1 014	1 014	82 945	83 061	83 264
Vote 10 - UTILITIES MANAGEMENT SERVICES		1 736 752	1 662 849	-	-	-	-	112 863	112 863	1 775 712	1 725 052	1 842 595
Vote 11 - PUBLIC WORKS, ROADS & TRANSPORT		233 202	221 428	-	-	-	-	(48 357)	(48 357)	173 072	183 557	184 542
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 290 122	3 055 131	-	-	-	3 847	169 831	173 678	3 228 809	3 180 155	3 288 916
Surplus/ (Deficit) for the year	2	242 598	76 719	-	-	-	2 527	24 032	26 559	103 278	48 541	144 626

Table 11 MBRR Table B4 - Adjustments Budget Financial Performance (revenue and expenditure)

GT481 Mogale City - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	578 156	514 717	-	-	-	-	(4 580)	(4 580)	510 137	536 918	562 690
Service charges - electricity revenue	2	1 132 769	1 012 819	-	-	-	-	(21 371)	(21 371)	991 449	1 043 004	1 093 068
Service charges - water revenue	2	439 436	347 101	-	-	-	-	30 592	30 592	377 693	397 333	416 405
Service charges - sanitation revenue	2	241 442	220 965	-	-	-	-	4 686	4 686	225 652	237 385	248 780
Service charges - refuse revenue	2	127 253	103 281	-	-	-	-	6 992	6 992	110 273	116 007	121 575
Rental of facilities and equipment		9 275	7 471					(2 178)	(2 178)	5 293	5 547	5 814
Interest earned - external investments		7 833	1 755					976	976	2 731	2 862	2 999
Interest earned - outstanding debtors		67 850	46 723					-	-	46 723	48 966	51 316
Dividends received		-	-					-	-	-	-	-
Fines, penalties and forfeits		59 604	38 416					-	-	38 416	55 260	72 912
Licences and permits		49	9					24	24	33	34	36
Agency services		30 567	30 567					-	-	30 567	32 035	33 572
Transfers and subsidies		540 205	548 281				3 847	(400)	3 447	551 727	518 241	566 394
Other revenue	2	111 578	28 390	-	-	-	-	(1 278)	(1 278)	27 112	37 614	47 462
Gains								180 000	180 000	180 000		
Total Revenue (excluding capital transfers and contributions)		3 346 019	2 900 496	-	-	-	3 847	193 463	197 310	3 097 806	3 031 206	3 223 023
Expenditure By Type												
Employee related costs		910 616	893 226	-	-	-	-	15 044	15 044	908 269	908 458	908 647
Remuneration of councillors		36 126	36 126					-	-	36 126	36 126	36 126
Debt impairment		182 299	178 674					32 370	32 370	211 044	222 252	208 495
Depreciation & asset impairment		306 585	250 543	-	-	-	-	(1 940)	(1 940)	248 603	248 816	249 029
Finance charges		52 249	52 249					1 940	1 940	54 189	71 290	63 867
Bulk purchases		1 216 585	1 145 603	-	-	-	-	-	-	1 145 603	1 097 330	1 224 077
Other materials		9 000	6 218				50	381	431	6 649	6 656	6 659
Contracted services		335 665	321 251	-	-	-	-	134 592	134 592	455 843	428 305	430 123
Transfers and subsidies		5 376	3 420					(500)	(500)	2 920	2 920	2 920
Other expenditure		235 618	167 821	-	-	-	3 797	(12 056)	(8 259)	159 563	158 003	158 975
Losses												
Total Expenditure		3 290 122	3 055 131	-	-	-	3 847	169 831	173 678	3 228 809	3 180 155	3 288 916
Surplus/(Deficit)		55 897	(154 635)	-	-	-	-	23 632	23 632	(131 003)	(148 950)	(65 893)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		186 701	231 354				2 527	400	2 927	234 281	197 490	210 519
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)												
Transfers and subsidies - capital (in-kind - all)												
Surplus/(Deficit) before taxation		242 598	76 719	-	-	-	2 527	24 032	26 559	103 278	48 541	144 626
Taxation												
Surplus/(Deficit) after taxation		242 598	76 719	-	-	-	2 527	24 032	26 559	103 278	48 541	144 626
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		242 598	76 719	-	-	-	2 527	24 032	26 559	103 278	48 541	144 626
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		242 598	76 719	-	-	-	2 527	24 032	26 559	103 278	48 541	144 626

Table 12 MBRR Table B5 – Adjustments Capital Expenditure by vote and funding

GT481 Mogale City - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - MUNICIPAL COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER'S OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - STRATEGIC MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SUPPORT SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		18 500	11 000	-	-	-	(4 237)	-	(4 237)	6 764	29 668	47 624
Vote 8 - Vote 8 - COMMUNITY DEVELOPMENT SERVICES		7 500	6 600	-	-	-	-	-	-	6 600	18 000	23 500
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		-	48 500	-	-	-	-	-	-	48 500	-	-
Vote 10 - UTILITIES MANAGEMENT SERVICES		58 776	58 776	-	-	-	-	-	-	58 776	73 127	88 862
Vote 11 - PUBLIC WORKS, ROADS & TRANSPORT		22 918	19 261	-	-	-	-	-	-	19 261	68 224	43 023
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	107 694	144 137	-	-	-	(4 237)	-	(4 237)	139 901	189 019	203 009
Single-year expenditure to be adjusted												
Vote 1 - MUNICIPAL COUNCIL	2	700	700	-	-	-	-	43	43	743	-	-
Vote 2 - MUNICIPAL MANAGER'S OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - INTERNAL AUDIT		-	80	-	-	-	-	-	-	80	-	-
Vote 4 - STRATEGIC MANAGEMENT SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SUPPORT SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL MANAGEMENT SERVICES		243	243	-	-	-	4 000	-	4 000	4 243	-	-
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		24 600	29 660	-	-	-	4 700	-	4 700	34 360	-	-
Vote 8 - Vote 8 - COMMUNITY DEVELOPMENT SERVICES		14 990	14 190	-	-	-	(500)	3 000	2 500	16 690	2 000	-
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		527	527	-	-	-	-	-	-	527	-	-
Vote 10 - UTILITIES MANAGEMENT SERVICES		17 552	17 252	-	-	-	-	3 000	3 000	20 252	11 539	63 771
Vote 11 - PUBLIC WORKS, ROADS & TRANSPORT		33 020	36 970	-	-	-	(1 037)	-	(1 037)	35 934	8 005	12 010
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		91 632	99 622	-	-	-	7 164	6 043	13 207	112 829	21 544	75 781
Total Capital Expenditure - Vote		199 326	243 759	-	-	-	2 927	6 043	8 970	252 729	210 563	278 790
Capital Expenditure - Functional												
Governance and administration												
Executive and council		700	700	-	-	-	-	43	43	743	-	-
Finance and administration		243	243	-	-	-	4 000	-	4 000	4 243	-	-
Internal audit		-	80	-	-	-	-	-	-	80	-	-
Community and public safety		35 490	32 850	-	-	-	(3 237)	3 000	(237)	32 614	35 000	38 500
Community and social services		25 490	20 690	-	-	-	(500)	3 000	2 500	23 190	20 000	23 500
Sport and recreation		10 000	12 160	-	-	-	(2 737)	-	(2 737)	9 424	15 000	15 000
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		46 687	99 117	-	-	-	464	-	464	99 581	52 524	25 033
Planning and development		587	49 267	-	-	-	-	-	-	49 267	24	33
Road transport		46 100	49 850	-	-	-	464	-	464	50 314	52 500	25 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		113 206	108 068	-	-	-	3 200	3 000	6 200	114 268	117 334	185 256
Energy sources		27 552	27 252	-	-	-	-	-	-	27 252	32 732	95 473
Water management		48 776	48 776	-	-	-	-	3 000	3 000	51 776	51 934	57 160
Waste water management		6 778	3 440	-	-	-	-	-	-	3 440	18 000	-
Waste management		30 100	28 600	-	-	-	3 200	-	3 200	31 800	14 668	32 624
Other		3 000	2 701	-	-	-	(1 500)	-	(1 500)	1 201	5 705	30 000
Total Capital Expenditure - Functional	3	199 326	243 759	-	-	-	2 927	6 043	8 970	252 729	210 563	278 790
Funded by:												
National Government		179 201	176 254	-	-	-	(1 473)	-	(1 473)	174 781	189 490	202 019
Provincial Government		7 500	55 100	-	-	-	4 400	-	4 400	59 500	8 000	8 500
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	186 701	231 354	-	-	-	2 927	-	2 927	234 281	197 490	210 519
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 625	12 405	-	-	-	-	6 043	6 043	18 448	13 073	68 271
Total Capital Funding		199 326	243 759	-	-	-	2 927	6 043	8 970	252 729	210 563	278 790

Table 13 MBRR Table B6 – Adjustments Budget Financial Position

GT481 Mogale City - Table B6 Adjustments Budget Financial Position - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		38 871	17 370					39 987	39 987	57 357	69 789	82 884
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	433 479	433 479	–	–	–	–	173 391	173 391	606 870	667 557	734 313
Other debtors		25 453	25 453					(225)	(225)	25 228	25 570	25 697
Current portion of long-term receivables		–	–					–	–	–	–	–
Inventory		19 726	19 726					99	99	19 825	19 924	20 123
Total current assets		517 528	496 028	–	–	–	–	213 252	213 252	709 280	782 839	863 017
Non current assets												
Long-term receivables		–	–					–	–	–	–	–
Investments		724	724					–	724	724	758	792
Investment property		676 422	676 422					–	676 422	676 422	676 422	676 422
Investment in Associate		–	–					–	–	–	–	–
Property, plant and equipment	1	5 658 149	5 702 583	–	–	–	207 281	18 378	225 659	5 928 242	5 566 142	5 567 007
Biological		–	–					–	–	–	–	–
Intangible		1 786	1 786				5 000	70	5 070	6 856	1 486	2 347
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		6 337 082	6 381 515	–	–	–	212 281	18 448	230 729	6 612 244	6 244 808	6 246 569
TOTAL ASSETS		6 854 610	6 877 543	–	–	–	212 281	231 700	443 982	7 321 524	7 027 647	7 109 586
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Borrowing		36 173	36 173	–	–	–	–	–	–	36 173	30 112	30 696
Consumer deposits		75 201	75 201					–	–	75 201	75 577	75 955
Trade and other payables		815 908	990 967	–	–	–	–	–	–	990 967	845 651	876 747
Provisions		7 101	7 101					–	–	7 101	7 598	8 130
Total current liabilities		934 383	1 109 442	–	–	–	–	–	–	1 109 442	958 938	991 527
Non current liabilities												
Borrowing	1	278 886	278 886	–	–	–	–	–	–	278 886	247 774	189 333
Provisions	1	347 301	347 301	–	–	–	–	–	–	347 301	355 729	364 399
Total non current liabilities		626 188	626 188	–	–	–	–	–	–	626 188	603 503	553 732
TOTAL LIABILITIES		1 560 571	1 735 630	–	–	–	–	–	–	1 735 630	1 562 441	1 545 259
NET ASSETS	2	5 294 039	5 141 913	–	–	–	212 281	231 700	443 982	5 585 895	5 465 206	5 564 327
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		5 294 039	5 141 913	–	–	–	212 281	231 700	443 982	5 585 895	5 465 206	5 564 327
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		5 294 039	5 141 913	–	–	–	212 281	231 700	443 982	5 585 895	5 465 206	5 564 327

Table 14 MBRR Table B7 – Adjustments Budget Cash Flow

GT481 Mogale City - Table B7 Adjustments Budget Cash Flows - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2021/22	+2 2022/23
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		502 996	468 392					(4 168)	(4 168)	464 225	488 595	517 675
Service charges		1 688 583	1 532 592					19 018	19 018	1 551 610	1 632 294	1 729 442
Other revenue		435 717	412 684					(2 154)	(2 154)	410 530	444 563	480 199
Transfers and Subsidies - Operational	1	540 205	548 281				3 847	(400)	3 447	551 727	518 241	566 394
Transfers and Subsidies - Capital	1	186 701	231 354				2 527	400	2 927	234 281	197 490	210 519
Interest		68 573	48 478					976	976	49 454	51 828	54 316
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(3 151 524)	(2 998 360)					(138 436)	(138 436)	(3 136 796)	(3 005 694)	(3 169 177)
Finance charges		(52 249)	(38 008)					(16 181)	(16 181)	(54 189)	(71 290)	(63 867)
Transfers and Grants	1	(5 376)	(6 448)					3 528	3 528	(2 920)	(2 920)	(2 920)
NET CASH FROM/(USED) OPERATING ACTIVITIES		213 625	198 966	-	-	-	6 374	(137 417)	(131 043)	67 923	253 108	322 581
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					180 000	180 000	180 000	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(199 256)	(243 759)					(8 970)	(8 970)	(252 729)	(210 563)	(278 790)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(199 256)	(243 759)	-	-	-	-	171 030	171 030	(72 729)	(210 563)	(278 790)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		(36 173)	(36 173)					-	-	(36 173)	(30 112)	(30 696)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(36 173)	(36 173)	-	-	-	-	-	-	(36 173)	(30 112)	(30 696)
NET INCREASE/ (DECREASE) IN CASH HELD		(21 803)	(80 966)	-	-	-	6 374	33 613	39 987	(40 979)	12 432	13 095
Cash/cash equivalents at the year begin:	2	60 674	98 336					-	-	98 336	57 357	69 789
Cash/cash equivalents at the year end:	2	38 871	17 370				6 374	33 613	39 987	57 357	69 789	82 884

Table 15 MBRR Table B8 – Cash backed reserves/accumulated surplus reconciliation

GT481 Mogale City - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2021/22	+2 2022/23
Cash and investments available												
Cash/cash equivalents at the year end	1	38 871	17 370	-	-	-	6 374	33 613	39 987	57 357	69 789	82 884
Other current investments > 90 days		-	-	-	-	-	(6 374)	6 374	(0)	(0)	-	-
Non current assets - Investments	1	724	724	-	-	-	-	-	-	724	758	792
Cash and investments available:		39 595	18 094	-	-	-	-	39 987	39 987	58 081	70 546	83 676
Applications of cash and investments												
Unspent conditional transfers		112	112	-	-	-	-	-	-	112	101	91
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	384 861	271 266	-	-	-	-	70 636	70 636	341 902	137 139	95 542
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		384 973	271 379	-	-	-	-	70 636	70 636	342 015	137 240	95 633
Surplus(shortfall)		(345 378)	(253 284)	-	-	-	-	(30 649)	(30 649)	(283 933)	(66 694)	(11 956)

Table 16 MBRR Table B9 – Asset Management

GT481 Mogale City - Table B9 Asset Management - 28 February 2021												
Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14	14	14	14
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	132 926	183 758	-	-	-	6 827	6 043	12 870	196 628	149 586	175 316
Roads Infrastructure		36 778	31 890	-	-	-	464	-	464	32 354	60 500	16 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 552	17 152	-	-	-	-	-	-	17 152	12 127	73 623
Water Supply Infrastructure		49 214	87 579	-	-	-	-	3 000	3 000	90 579	51 934	57 160
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		10 600	16 600	-	-	-	4 700	-	4 700	21 300	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		114 144	153 221	-	-	-	5 164	3 000	8 164	161 385	124 561	146 783
Community Facilities		7 500	6 600	-	-	-	-	-	-	6 600	10 000	8 500
Sport and Recreation Facilities		10 000	11 910	-	-	-	(2 737)	-	(2 737)	9 174	15 000	15 000
Community Assets		17 500	18 510	-	-	-	(2 737)	-	(2 737)	15 774	25 000	23 500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		120	120	-	-	-	-	-	-	120	-	-
Housing		-	10 000	-	-	-	-	-	-	10 000	-	-
Other Assets	6	120	10 120	-	-	-	-	-	-	10 120	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	4 000	-	4 000	4 000	-	5 000
Intangible Assets		-	-	-	-	-	4 000	-	4 000	4 000	-	5 000
Computer Equipment		332	667	-	-	-	400	-	400	1 067	19	23
Furniture and Office Equipment		130	540	-	-	-	-	-	-	540	5	10
Machinery and Equipment		-	-	-	-	-	-	3 000	3 000	3 000	-	-
Transport Assets		700	700	-	-	-	-	43	43	743	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	23 800	29 100	-	-	-	(900)	-	(900)	28 200	7 105	9 000
Roads Infrastructure		5 000	10 500	-	-	-	-	-	-	10 500	-	9 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	7 105	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		5 000	10 500	-	-	-	-	-	-	10 500	7 105	9 000
Community Facilities		13 800	13 800	-	-	-	(900)	-	(900)	12 900	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		13 800	13 800	-	-	-	(900)	-	(900)	12 900	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 000	4 800	-	-	-	-	-	-	4 800	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	5 000	4 800	-	-	-	-	-	-	4 800	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Table 16 MBRR Table B9 – Asset Management

GT481 Mogale City - Table B9 Asset Management - 28 February 2021												
Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A1	B	C	D	E	F	G	H			
Total Upgrading of Existing Assets to be adjusted	2a	42 600	30 901	-	-	-	(3 000)	-	(3 000)	27 901	53 873	94 474
Roads Infrastructure		6 100	6 100	-	-	-	-	-	-	6 100	10 000	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 000	10 000	-	-	-	-	-	-	10 000	13 500	16 850
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		19 500	12 000	-	-	-	(1 500)	-	(1 500)	10 500	14 668	32 624
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		35 600	28 100	-	-	-	(1 500)	-	(1 500)	26 600	38 168	49 474
Community Facilities		4 000	100	-	-	-	-	-	-	100	10 000	15 000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		4 000	100	-	-	-	-	-	-	100	10 000	15 000
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		3 000	2 701	-	-	-	(1 500)	-	(1 500)	1 201	5 705	30 000
Other Assets	6	3 000	2 701	-	-	-	(1 500)	-	(1 500)	1 201	5 705	30 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	199 326	243 759	-	-	-	2 927	6 043	8 970	252 729	210 563	278 790
Roads Infrastructure		47 878	48 490	-	-	-	464	-	464	48 954	70 500	25 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		27 552	27 152	-	-	-	-	-	-	27 152	32 732	90 473
Water Supply Infrastructure		49 214	87 579	-	-	-	-	3 000	3 000	90 579	51 934	57 160
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		30 100	28 600	-	-	-	3 200	-	3 200	31 800	14 668	32 624
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		154 744	191 821	-	-	-	3 664	3 000	6 664	198 485	169 834	205 256
Community Facilities		25 300	20 500	-	-	-	(900)	-	(900)	19 600	20 000	23 500
Sport and Recreation Facilities		10 000	11 910	-	-	-	(2 737)	-	(2 737)	9 174	15 000	15 000
Community Assets		35 300	32 410	-	-	-	(3 637)	-	(3 637)	28 774	35 000	38 500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 120	4 920	-	-	-	-	-	-	4 920	-	-
Housing		3 000	12 701	-	-	-	(1 500)	-	(1 500)	11 201	5 705	30 000
Other Assets		8 120	17 621	-	-	-	(1 500)	-	(1 500)	16 121	5 705	30 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	4 000	-	4 000	4 000	-	5 000
Intangible Assets		-	-	-	-	-	4 000	-	4 000	4 000	-	5 000
Computer Equipment		332	667	-	-	-	400	-	400	1 067	19	23
Furniture and Office Equipment		130	540	-	-	-	-	-	-	540	5	10
Machinery and Equipment		-	-	-	-	-	-	3 000	3 000	3 000	-	-
Transport Assets		700	700	-	-	-	-	43	43	743	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	199 326	243 759	-	-	-	2 927	6 043	8 970	252 729	210 563	278 790

Table 16 MBRR Table B9 – Asset Management

GT481 Mogale City - Table B9 Asset Management - 28 February 2021													
Description	Ref	Budget Year 2020/21										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2021/22	+2 2022/23	
R thousands													
ASSET REGISTER SUMMARY - PPE (WDV)	5	6 336 358	6 380 791	-	-	-	212 281	18 448	230 729	6 611 520	6 244 050	6 245 777	
Roads Infrastructure		2 149 070	2 151 232				23 584		23 584	2 174 815	2 148 344	2 103 245	
Storm water Infrastructure			(1 500)				3 370		3 370	1 870			
Electrical Infrastructure		1 012 724	1 012 324				22 800	4 352	27 152	1 039 476	963 651	984 723	
Water Supply Infrastructure		597 439	597 439				42 200	9 576	51 776	649 215	608 413	616 600	
Sanitation Infrastructure		580 814	580 814							580 814	580 594	582 773	
Solid Waste Infrastructure		19 689	12 189							12 189	22 357	24 981	
Rail Infrastructure													
Coastal Infrastructure													
Information and Communication Infrastructure													
Infrastructure		4 359 736	4 352 499	-	-	-	91 954	13 928	105 882	4 458 380	4 323 359	4 312 321	
Community Assets		1 027 692	1 080 176				103 674	303	103 978	1 184 154	1 038 083	1 082 389	
Heritage Assets		2 495	2 495							2 495	2 495	2 495	
Investment properties		676 422	676 422							676 422	676 422	676 422	
Other Assets		244 134	243 934				4 800		4 800	248 734	188 215	152 276	
Biological or Cultivated Assets													
Intangible Assets		1 786	1 786				5 000	70	5 070	6 856	1 486	2 347	
Computer Equipment		4 731	5 016				903	324	1 227	6 243	3 050	2 726	
Furniture and Office Equipment		12 042	11 145				1 350	80	1 430	12 575	4 806	8 383	
Machinery and Equipment		2 045	2 045					3 000	3 000	5 045	1 714	2 183	
Transport Assets		5 273	5 273					743	743	6 016	4 421	4 235	
Land							4 600		4 600	4 600			
Zoo's, Marine and Non-biological Animals													
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6 336 358	6 380 791	-	-	-	212 281	18 448	230 729	6 611 520	6 244 050	6 245 777	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		306 585	306 585	-	-	-	-	(57 983)	(57 983)	248 603	248 816	249 029	
Repairs and Maintenance by asset class	3	511 307	453 958	-	-	-	-	37 309	37 309	491 266	490 151	490 614	
Roads Infrastructure		115 949	101 189	-	-	-	-	3 384	3 384	104 573	103 918	104 019	
Storm water Infrastructure				-	-	-	-						
Electrical Infrastructure		176 534	158 561	-	-	-	-	27 501	27 501	186 062	185 307	185 542	
Water Supply Infrastructure				-	-	-	-						
Sanitation Infrastructure		97 912	87 855	-	-	-	-	21 064	21 064	108 919	109 109	109 199	
Solid Waste Infrastructure				-	-	-	-						
Rail Infrastructure				-	-	-	-						
Coastal Infrastructure				-	-	-	-						
Information and Communication Infrastructure				-	-	-	-						
Infrastructure		390 395	347 606	-	-	-	-	51 949	51 949	399 554	398 335	398 760	
Community Facilities		49 078	45 248	-	-	-	-	7 134	7 134	52 382	52 459	52 461	
Sport and Recreation Facilities		11 354	10 944	-	-	-	-	259	259	11 202	11 210	11 219	
Community Assets		60 432	56 192	-	-	-	-	7 392	7 392	63 584	63 668	63 680	
Heritage Assets				-	-	-	-						
Revenue Generating				-	-	-	-						
Non-revenue Generating				-	-	-	-						
Investment properties				-	-	-	-						
Operational Buildings		55 728	47 080	-	-	-	-	(22 039)	(22 039)	25 041	25 062	25 082	
Housing				-	-	-	-						
Other Assets		55 728	47 080	-	-	-	-	(22 039)	(22 039)	25 041	25 062	25 082	
Biological or Cultivated Assets				-	-	-	-						
Servitudes				-	-	-	-						
Licences and Rights				-	-	-	-						
Intangible Assets				-	-	-	-						
Computer Equipment				-	-	-	-						
Furniture and Office Equipment				-	-	-	-						
Machinery and Equipment				-	-	-	-						
Transport Assets				-	-	-	-						
Land		4 753	3 080	-	-	-	-	7	7	3 087	3 087	3 092	
Zoo's, Marine and Non-biological Animals	6			-	-	-	-						
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		817 892	760 543	-	-	-	-	(20 674)	(20 674)	739 869	738 967	739 643	
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		33,3%	24,6%							22,2%	29,0%	37,1%	
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		21,7%	19,6%							22,6%	24,5%	41,6%	
<i>R&M as a % of PPE</i>		8,1%	7,1%							7,4%	7,8%	7,9%	
<i>Renewal and upgrading and R&M as a % of PPE</i>		9,1%	8,1%							8,3%	8,8%	9,5%	

Table 18 MBRR Table B10 – Basic Service Delivery Measurement

GT481 Mogale City - Table B10 Basic service delivery measurement - 28 February 2021

Description	Ref	Budget Year 2020/21								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		203395	203395						203	204783	206185	
Piped water inside yard (but not in dwelling)	2	0	0						0	0	0	
Using public tap (at least min.service level)		0	0						0	0	0	
Other water supply (at least min.service level)		0	0						0	0	0	
<i>Minimum Service Level and Above sub-total</i>	3	203	203						203	205	206	
Using public tap (< min.service level)		9837	9837						10	9935	10034	
Other water supply (< min.service level)	3,4	0	0						0	0	0	
No water supply		0	0						0	0	0	
<i>Below Minimum Service Level sub-total</i>	5	10	10						10	10	10	
Total number of households	5	213	213						213	215	216	
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		14901975	14901975						14 901 975	15730415	16511604	
Flush toilet (with septic tank)		0	0						0	0	0	
Chemical toilet		16649	16649						16 649	16815	16983	
Pit toilet (ventilated)		0	0						0	0	0	
Other toilet provisions (> min.service level)		0	0						0	0	0	
<i>Minimum Service Level and Above sub-total</i>	5	14 918 624	14 918 624						14 918 624	15 747 230	16 528 587	
Bucket toilet		0	0						0	0	0	
Other toilet provisions (< min.service level)		9837	9837						9 837	9935	10034	
No toilet provisions		0	0						0	0	0	
<i>Below Minimum Service Level sub-total</i>	5	9 837	9 837						9 837	9 935	10 034	
Total number of households	5	14 928 461	14 928 461						14 928 461	15 757 165	16 538 621	
Energy:												
Electricity (at least min. service level)		128977	128977						128 977	130267	131570	
Electricity - prepaid (> min.service level)		0	0						0	0	0	
<i>Minimum Service Level and Above sub-total</i>	5	128 977	128 977						128 977	130 267	131 570	
Electricity (< min.service level)		19647	19647						19 647	19843	20041	
Electricity - prepaid (< min. service level)		0	0						0	0	0	
Other energy sources		0	0						0	0	0	
<i>Below Minimum Service Level sub-total</i>	5	19 647	19 647						19 647	19 843	20 041	
Total number of households	5	148 624	148 624						148 624	150 110	151 611	
Refuse:												
Removed at least once a week (min.service)		202748							202 748	203955	205175	
<i>Minimum Service Level and Above sub-total</i>	5	202 748							202 748	203 955	205 175	
Removed less frequently than once a week		0	0						0	0	0	
Using communal refuse dump		0	0						0	0	0	
Using own refuse dump		0	0						0	0	0	
Other rubbish disposal		18180	18180						18 180	18362	18546	
No rubbish disposal		0	0						0	0	0	
<i>Below Minimum Service Level sub-total</i>	5	18 180	18 180						18 180	18 362	18 546	
Total number of households	5	220 928	18 180						220 928	222 317	223 721	
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	15	9	9						9	9	9	
Sanitation (free minimum level service)		9	9						9	9	9	
Electricity/other energy (50kwh per household per month)		9	9						9	9	9	
Refuse (removed at least once a week)		9	9						9	9	9	
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	16	719	719					(227)	(227)	492	793	
Sanitation (free sanitation service to indigent households) month)		2 141	2 141						2 141	2 253	2 361	
Refuse (removed once a week for indigent households)		14 816	784					974	974	1 758	864	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		21 358	20 735					(6 399)	(6 399)	14 337	22 861	
Total cost of FBS provided		39 034	24 380					(5 652)	(5 652)	18 727	26 878	
Highest level of free service provided												
Property rates (R'000 value threshold)		50 000	50000						50 000	50 000	50 000	
Water (kilolitres per household per month)		6	6006,4872					6 000	6 000	12 006	6	
Sanitation (kilolitres per household per month)		6	6006,4872					6 000	6 000	12 006	6	
Sanitation (Rand per household per month)		13 912 806	13912806						13 912 806	14 831 051	15 809 900	
Electricity (kw per household per month)		50	50050					50 000	50 000	100 050	50	
Refuse (average litres per week)		240	240240					240 000	240 000	480 240	240	
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	17	15	15						15	15	15	
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		342 912	406 352						406 352	360 715	378 029	
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of free refuse removal service to indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of subsidised services provided		342 927	406 367						406 367	360 730	378 044	



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MCLM: GT481 Approved Mid-Year Adjustment Budget 2020/21 MTREF

Municipal Manager's quality certificate

I Pringle Maanda Raedani, Municipal Manager of Mogale City, hereby certify that the Approved Mid-Year Adjustment Budget 2020/2021 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Approved Adjustment Budget 2020/21 MTREF and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name: Pringle Raedani

Municipal manager of Mogale City (GT481)

Signature: _____

Date: _____