



WEST RAND DISTRICT MUNICIPALITY



ANNUAL TABLED BUDGET REPORT 2022/2023 MTREF

24 MARCH 2022

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PART ONE: ANNUAL BUDGET

1. Section one: MMC Finance Budget Speech

The MMC Finance's budget speech for the 2022/23 Medium Term Budget and Expenditure Framework (MTREF) will be submitted to Council on 26 May 2022, after the public participation process has been completed, and when the annual budget is considered by Council for approval.

2. Section two: Resolutions

It is recommended –

- That the tabling of the annual tabled budget of the municipality be noted for the financial year 2022/23 and the two outer years 2023/24 and 2024/25 as per Annexure A (Budget schedules A1 to A10 and SA1 to SA 38);
- That Council take note of the proposed changes to the budget related policies attached in Annexure B, which will be discussed during a workshop with Council on April 2022, and again re-submitted to Council on 26 May 2022 for final consideration. The unauthorized, irregular, fruitless and wasteful expenditure reduction plan or strategy be noted and should form part of the budgeted related policies attached in Annexure B to be reviewed and be submitted on 26 May 2022 for adoption.
- That Council notes the tabled tariffs as contained in Annexure C for the 2022/23 budget year;
- That Council takes note of MFMA Budget Circular 115 attached as Annexure D;
- That Council takes note that version 6.6 of the mSCOA classification framework was used to prepare the budget;
- That the Annual tabled budget be published on the municipal website for public participation and be submitted to National and Provincial Treasury.
- Council notes that the following annexures will be submitted when the final annual budget is considered for approval:
 - The quality certificate signed by the Accounting officer as per Annexure E
 - The 2022/23 MTREF Procurement Plan per Annexure F;
 - The sector department projects of the Gauteng Provincial Government in West Rand District municipality for the 3 year 2022/23 MTEF, attached as Annexure G;
 - The draft Top Layer SDBIP, attached as Annexure H;
- The municipality to amend on the draft/ tabled annual budget to improve revenue in achieving a funded budget.
- The Executive Mayor and MMC: Finance to engage with MEC of Finance concerning unfunded mandates as well as the powers and functions of the WRDM.

3. Section three: Executive summary

3.1. Introduction

In preparing this budget, all communities and stakeholders in the West Rand District will be consulted as required by Chapter 5 of the Local Government: Municipal Systems Act. Strategic alignment of the West Rand Integrated Development Plan (IDP) with the National Development Plan, Provincial Strategic Objectives as well as the District Vision to integrated district governance to achieve a better life for all and further guided by our available resources to achieve our goals in reducing poverty, unemployment and inequality within our region.

This budget is tabled exactly two years after South Africa went into a hard lockdown on 24 March 2020. The South African economy in past two years, pre-COVID-19, was supposed to grow with 0.9%, but due to the impact of the virus regressed to a -7.2% negative growth. This year the economic growth is expected to be 3.3%.

At the end of December 2020, 32.5% of South Africans were unemployed. This excludes those that are no longer seeking employment.

With the introduction of the District Development Model (DDM), we undertook an intensive strategic session workshop in determining the strategic position of West Rand District Municipality in this regard. The District Development Model has been approved by government structures, including Cabinet to integrate service delivery that will be more practical, achievable, implementable, measurable and clearly aligned to the key priorities of the government. The model seeks to change the face of rural and urban landscapes by ensuring complementarity between urban and rural development, with a deliberate emphasis on local economic development. West Rand region aims to master it's integrated planning together with its local municipalities to ensure that the purpose of the DDM approach is achieved.

It is within this context that the municipal budget was prepared for the 2022/23 MTREF period. The objective for the municipality during the budget planning process was to keep the tariffs as low as possible to provide some relief in this uncertain economic environment

3.2. 2022/23 National budget

Honorable Minister Enoch Godongwana delivered his budget speech on 23 February 2022.

“Our debt burden remains a matter of serious concern.”

This was perhaps the most significant message that came from his budget

This year, government debt has reached R4.3 trillion and is projected to rise to R5.4 trillion over the medium-term. This huge sum is owed to lenders domestically and around the world.

It incurs large debt-service costs; averaging R330 billion annually over the MTEF. These costs are larger than spending on each of health, policing or basic education. For this reason and to support the economic recovery, in this budget we

are reducing the fiscal deficit and stabilising debt. The consolidated budget deficit is projected to narrow from 5.7 per cent of GDP in 2021/22, to 4.2 per cent of GDP by 2024/25.

Real Gross Domestic Product (GDP) growth of 2.1 per cent is projected for 2022. Over the next three years, GDP growth is expected to average 1.8 per cent. Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts must be considered when preparing the 2022/23 MTREF municipal budgets:

Table 1: Macroeconomic performance and projections, 2020 - 2025

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate		Forecast	
CPI Inflation	2.9%	4.5%	4.8%	4.4%	4.5%

3.3. 2022/23 Gauteng Provincial budget

Honourable MEC of Finance Nomantu Nkomo-Ralehoko delivered the Gauteng Provincial budget speech on 9 March 2022 and it was labelled “Entering the consolidation phase toward working the last mile of journey walked since 2019”.

Some of the highlights of her budget speech is provided below:

2022 Medium-Term Expenditure Framework (MTEF) budget was the culmination of a protracted planning process, both at national and provincial level.

The higher-than-anticipated recovery in the first half of the 2021 financial year was because of supportive global growth, higher commodity prices and the easing of the Covid-19 lockdown restrictions.

Gauteng’s economy is projected to grow by 4.9% in 2021, from a revised -6% in 2020, before moderating to 2.2% in 2022 and 2.1% in 2023.

Education is due to receive R59.7bn while the Department of Health will get R59.4bn.

Gauteng health and education departments are set to receive the lion's share of the province's R153bn budget for the 2022/2023 financial year.

3.4. 2022/23 West Rand District Municipal budget

The new preparation of the fifth generation Integrated Development Plan (IDP) under the new administration will also be considered by Council on 26 May 2022 and is included in a separate agenda item. This IDP will be supported by the District Development Model (DDM) and sector departmental plans from both National and provincial spheres of government. A perfect alignment is expected between the budget and IDP to ensure that all projects are sufficiently funded. The IDP must also be reconciled to DDM and sector plan to ensure effective implementation of service delivery.

A high-level summary of the 2022/23 MTREF budget is provided in the table below:

Table 1: High level summary of the 2022/23 MTREF

Description R thousands	Adjusted Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25
Operating Revenue	14 030	16 071	22 626	22 714
Operating Grants	238 490	244 605	251 053	242 060
Capital Grants	9 651	45 775	41 999	42 887
Total Revenue	262 171	306 451	315 678	307 661
Operating Expenditure	259 240	274 858	285 426	283 679
Capital Expenditure	6 000	43 450	39 513	40 250
Total Expenditure	265 240	318 308	324 939	323 929
Surplus/(Deficit)	(3 069)	(11 857)	(9 260)	(16 268)

3.5. Impact of District Development Model approach

With the implementation of the District Development Model, the District has to play its coordinating function to ensure that service delivery is not compromised. A detailed funding assessment still needs to be undertaken prior to the full implementation of the District Development Model. The District Development Model is a new integrated planning model for Cooperative Governance which seeks to be a new integrated, district-based, service delivery approach aimed at fast-tracking service delivery and ensure that municipalities are adequately supported and resourced to carry out their mandate.

3.6. Municipal Regulations on a Standard Chart of Accounts (mSCOA)

The municipality has prepared its budget and A schedules on version 6.6 of the mSCOA classification framework.

3.7. Operating budget

A summary of the operating budget is provided in the table below:

Table 2: Operating budget

Description	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands					
Revenue By Source					
Rental of facilities and equipment	2 067	2 190	2 365	2 554	2 759
Interest earned - external investments	750	1 303	1 671	1 746	1 823
Interest earned - outstanding receivables	450	195	211	227	246
Licences and permits	400	200	250	300	315
Reversal of impairment on investment	–	5 328	–	7 328	6 790
Transfers and subsidies	238 143	238 490	244 605	251 053	242 060
Other revenue	7 434	4 814	11 015	10 470	10 782
Gains on disposal of PPE	–	–	560	–	–
Total Revenue (excluding capital transfers and contributions)	249 243	252 520	260 676	273 679	264 774
Expenditure By Type					
Employee related costs	196 249	196 249	211 367	220 668	230 598
Remuneration of councillors	13 931	13 931	12 532	12 570	12 670
Debt impairment	–	–	650	500	350
Depreciation & asset impairment	4 000	4 000	4 800	4 400	4 000
Interest cost and penalties	–	747	1 530	1 450	1 320
Other materials	220	220	250	300	350
Contracted services	8 961	12 255	11 358	11 812	12 285
Transfers and subsidies	11 364	10 201	11 932	12 469	–
Operating costs	21 129	21 636	20 439	21 257	22 107
Loss on disposal of PPE	–	–	–	–	–
Total Expenditure	255 854	259 240	274 858	285 426	283 679
Operating Surplus/(Deficit)	(6 611)	(6 720)	(14 182)	(11 746)	(18 905)

The main contributors to the operating revenue and operating expenditure of the 2022/23 financial year are as indicated in the two graphs below:

Figure 1: Operating Revenue budget

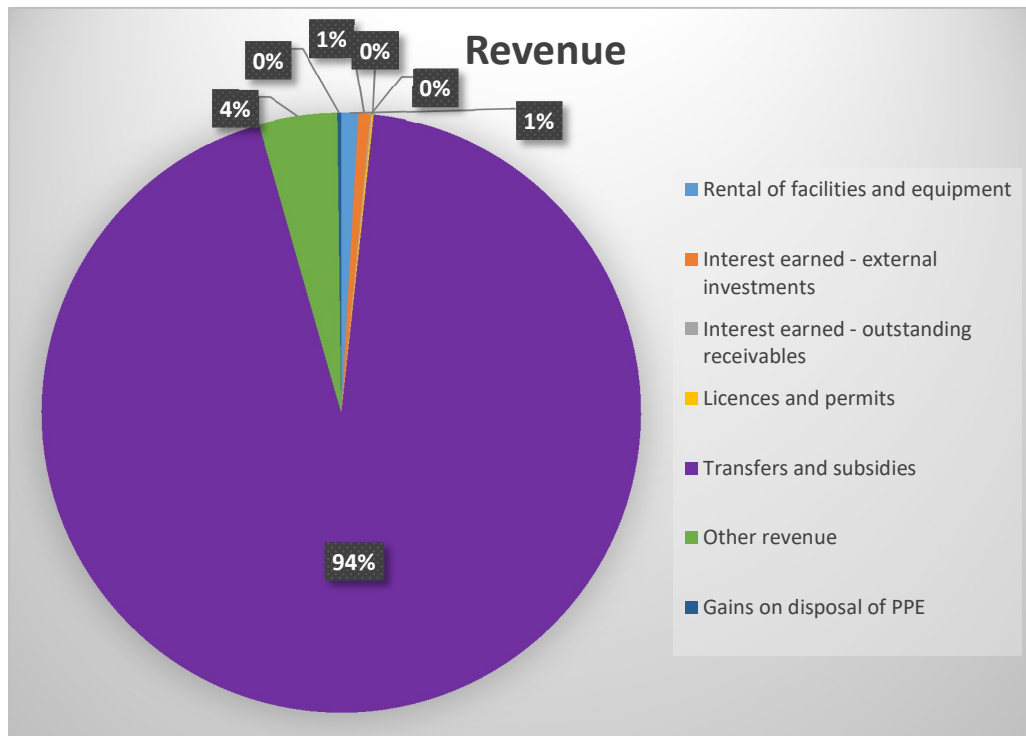
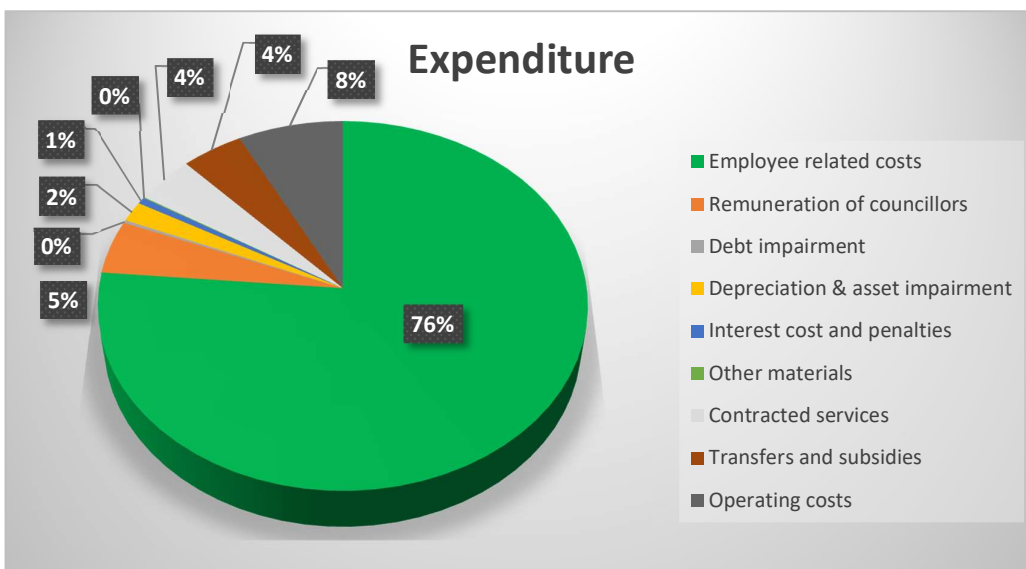


Figure 2: Operating Expenditure budget



3.8. Budgeted operating deficit

The budgeted operating deficit or surplus for the 3-year 2022/23 MTREF period is R14.1 million (deficit), R11.7 million (deficit) and R18.9 million (deficit) respectively. The reason that the municipality is budgeting for a deficit, inter alia, in 2022/23, 2023/24 and 2024/25 is that the depreciation charge is not fully cashed-back. The other reason relates to salaries and wages increment based on inflation increase which is 4.8% in 2022/23, 4.4% in 2023/24 and 4.5% in 2024/25.

3.9. Capital budget

National Treasury has urged municipality to prioritize spending on infrastructure. The summary of capital projects over the MTREF is listed in the table below.

Capital expenditure comprise 14% of the total municipal budget in 2022/23, 12% in 2023/24 and 12% in 2024/25.

The construction of multi-purpose center is funded through neighborhood development partnership grant gazette in a DoRA bill.

Table 3: Capital projects as % of total municipal budget

Description R thousands	Adjusted Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25
Capital projects				
Construction of multi-purpose centre at Finsbury	–	43 000	39 213	40 000
Purchase of Medium pumper fire engine	5 500	–	–	–
ICT equipment	500	450	300	250
Total Capital expenditure	6 000	43 450	39 513	40 250
Total Municipal Expenditure	265 240	318 308	324 939	323 929
% of total municipal expenditure	2%	14%	12%	12%

3.10. Repairs and maintenance expenditure

The budget for repairs and maintenance for 2022/23, 2023/24 and 2024/25 is R1.2 million, R1.25 million and R1.3 million respectively (see table below). The amounts reflected as repairs and maintenance only represents contracted services on emergency vehicles maintenance in responding to service delivery. In terms of National Treasury norms repairs and maintenance must be 8% of total operating budget, however due financial challenges faced by the municipality repairs and maintenance comprise 1% of the total operating budget in 2022/23, 1% in 2023/24 and 2% in 2024/25. The municipality is intending to repair it's municipal buildings due to its current state to improve the working conditions of its employees and have agreed with the organised labour that assistance should be sought from the Provincial Department of Corporative governance and Traditional Affairs since the municipality does not have funds and expertise to assess the extent/ depth of the damage.

Table 4: Repairs and maintenance expenditure

Description R thousands	Adjusted Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25
Repairs of emergency vehicles	1 000	1 200	1 248	1 298
Repairs of the municipal buildings	–	2 410	2 600	3 100
Total Capital expenditure	1 000	3 610	3 848	4 398
% of movement		20%	4%	4%
% of total operating expenditure	0.4%	1%	1%	2%

3.11. Tariffs and charges

The proposed 2022/23 tariff and charges increase percentages has been provided in the table below. For comparability the previous 4 years' increases are also provided.

Table 5: Tariffs for 2022/23

Description Percentage	Budget 2019/20	Budget 2020/21	Budget 2021/22	Budget 2022/23
Municipal own revenue tariffs				
Emergency Services Training academy	5.5%	5.6%	3.5%	4.8%
Emergency services Fire risk management	5.5%	5.6%	3.5%	10%
Municipal health services	5.5%	5.6%	3.5%	10%
Environmental services air quality licenses	Per regulation	Per regulation	Per regulation	Per regulation
Donaldson Dam entrance fees	5.5%	5.6%	3.5%	4.8%
Rental of land and commercial premises	8%	8%	8%	8%
Rental of halls	10%	10%	10%	10%
Sale of plants	5.5%	5.6%	3.5%	4.8%
Sale of tender documents	5.5%	5.6%	3.5%	4.8%

The tariffs for 2022/23 and 2023/24 will increase with the inflation targets, except for rental of halls and commercial premises due to lease agreements held with commercial customers.

3.12. Exemption outcome for salary increment

It should be noted that the municipality applied for exemption in salary increment of 3.5% and once off costs of R3 500 for 2021/22 which was under review at the bargaining council. The outcome of the exemption has been dismissed by the bargaining council on the basis that it would be unfair to deprive the employees of the increase. Every other municipality has honoured the agreement even though many have been placed under administration and may very well be in a worse financial situation. The municipality is now compelled to honour the back pay of R6.13 million to it's staff members. The impact of this outcome may cast a significant doubt for the municipality to continue as a going concern and reverse the gains achieved by the municipality for the past two years through the financial recovery process.

3.13. Unfunded and underfunded mandates

The municipality continues to carry the fire fighting and disaster management functions as unfunded mandates. These unfunded mandates constitutes more than 45% of the operating budget. The firefighting function is responsible for servicing all households, businesses and farms of the West Rand region and it is centralized at the district municipality. Municipal Health services focus on health inspections and environmental health is underfunded and constitutes more than 20% of the operating budget. It is imperative that a permanent solution be sought to fund both unfunded and underfunded mandates.

3.14. Powers and Functions

The restoration of Powers and functions in terms of section 84(1) of the Municipal structures Act remains a priority to the municipality to enable a sustainable financial position of the District. The financial situation of the municipality is mainly caused by the fact that the municipality is completely grant dependent due to it having been deprived of its powers and functions that would have allowed it to generate its own revenue. Several interactions with external stakeholders in National and Provincial Government to remedy the situation has not yet been achieved.

3.15. Working Capital analysis

Table 6: Working capital

Description R thousands	Adjusted Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25
Costs				
Employee costs	196 249	211 367	220 668	230 598
Remuneration of councillors	13 931	12 532	12 570	12 670
Materials	220	250	300	350
Transfers and grants	10 201	11 932	12 469	-
Other expenditure	29 892	31 797	33 069	34 392
Total operating costs	250 493	267 878	279 076	278 009
Suppliers and employees	(241 601)	(255 946)	(256 532)	(262 555)
Finance charges	-	(1 530)	(1 450)	(1 320)
Transfers and Grants	(10 201)	(11 932)	(12 469)	-
Balance to settle creditors	(1 309)	(1 530)	8 625	14 134

The municipality will only have a surplus cash to settle its creditors in 2022/23 provided that R4 million is collected from long outstanding debtors. The municipality is expected to incur cash shortfall of R8.6 million and R14.1 million in 2023/24 and 2024/25 respectively based on the negative impact of salary increment. This impact is expected to increase the creditors' book from R22.8 million.

3.16. Financial recovery plan

The municipality has been under the financial recovery plan since 2018/19 financial year. On the 1st of February 2018, the municipality invoked section 135 of the Municipal Finance Management Act (MFMA). In May 2018, the predictions of the municipality being unable to meet its obligations realized. The financial situation of the Municipality having not improved, the Provincial Executive resolved to place the Municipality under administration as per section 139(5)(a) of the Constitution of the Republic of South Africa. This particular intervention imposes a financial recovery plan on a municipality. We therefore request that you consider affording the Municipality an opportunity to make an arrangement to settle its outstanding liability within the perimeters of the financial recovery plan to be implemented. The

municipality prepared the financial turnaround strategy from 2019/20 financial year as plan in achieving a funded budget in future. The implementation both the financial recovery plan and financial turnaround strategy managed to reduce the financial pressures of the municipality, however a permanent solution must be sought in resolving the challenges relating to unfunded and underfunded mandates.

3.17. Conclusion

Currently there are much economic uncertainties. Many households and businesses are in distress. The municipality is also operating the financial recovery mode without generating sufficient own revenue to meet its current obligations.

4. Section four: Annual budget tables

The following budget tables have been completed and are attached as **Annexure A**:

- Table A1 – Budget Summary;
- Table A2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);
- Table A3 – Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);
- Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);
- Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;
- Table A6 – Budgeted Financial Position;
- Table A7 – Budgeted Cash Flows;
- Table A8 – Cash Backed reserves / accumulated surplus reconciliation;
- Table A9 – Asset Management; and
- Table A10 - Basic service delivery measurement.

The supporting schedules SA1 to SA 38 are also included as part of **Annexure A**.

PART TWO: SUPPORTING DOCUMENTATION

5. Section five: Overview of annual budget process

The overview of the 2022/23 Budget and IDP process is provided in the table below:

Table 7: Overview of annual budget process

Activity	Date
Budget and IDP timetable approved by Council	30 August 2021
IDP public participation process	07 September 2021 to 30 September 2021
Budget steering committee meetings	07 February 2022 10 March 2022 12 May 2022
Departments requested to budget in accordance with IDP needs	01 December 2021 to February 2022
Tabling of DoRA Bill and Gauteng Provincial government appropriation bill	23 February 2022 to 09 March 2022
Table Budget and IDP to Council	24 Mar 2022
Advertise budget in the website and local newspaper	31 March 2022
Public participation and stakeholders engagement meetings	4 to 14 April 2022
Closing of comments and representations on the IDP and tabled budget	21 Apr 2022
Workshop with Council on budget related policies and public inputs	28 April 2022
Budget benchmarking exercise with Gauteng Provincial Treasury	6 May 2022
Consideration of final budget approval by Council	26 May 2022

6. Section six: Overview of the alignment of the annual budget with the IDP

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The IDP drives the strategic development of WRDM. The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets. The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

7. Section seven: Measurable performance objectives and indicators

This budget is indicative of our commitment to achieving the objectives of local government set out in the Constitution of the Republic of South Africa and to do so in an efficient, effective and sustainable manner. These commitments are entrenched in our mission, vision and value statements and as such are reflected so in our budget and services delivery processes.

The MTREF has been compiled in such a manner to ensure sustainable service delivery and to invest in infrastructure that will ensure growth over the medium term to long term.

The measurable performance objectives are indicators included in the budget tables SA4 and SA7.

8. Section eight: Overview of budget related policies

The proposed amendments to the budget related policies are attached as Annexure B.

The following are key budget documents (strategies) and/or related policies that affect, or are affected, by the annual budget:

- Banking and investment policy
- Virement policy
- Credit control and debt management policy
- Supply chain management policy
- Supply chain management for infrastructure policy
- Fleet management policy
- Funding and Reserves policy
- Budget Management policy
- Asset management policy
- Unauthorized, irregular or fruitless and wasteful expenditure policy
- Unforeseen and unavoidable expenditure policy
- Revenue enhancement strategy
- 2022/ 23 Municipal tariff book
- Loss Control Policy
- Cost Containment policy
- Travel allowance policy
- 2022/23 Financial turnaround strategy/ Funding budget plan
- Unauthorized, irregular or fruitless and wasteful expenditure reduction plan or strategy

9. Section nine: Overview of budget assumptions

The following assumptions were used in the preparation of the budget:

Revenue budget assumptions

- The average estimated CPIX which were used to determine the tariff increases was 4.8% for 2022/23, 4.5% for 2023/24 and 4.4% for 2024/25 as guided by MFMA Circular 115.
- Refer to section 3.11 for more information about the tariff increases.
- Tariffs and charges are not cost reflective in compiling a funded budget due to unfunded mandates.
- Debtors payment rate of 70%.
- National grants was budgeted in accordance with Division of Revenue Bill and gazetted allocations.
- Provincial grants was budgeted in accordance with the Provincial Gazette.
- VAT recovery is based on 15% of payments made to vatable suppliers
- Interest on investment is based on repo rate 3.5% and interest on outstanding debtors is based on prime lending rate of 7.5%.

Expenditure budget assumptions

- The average estimated CPIX which were used to determine the tariff increases was 4.8% for 2022/23, 4.5% for 2023/24 and 4.4% for 2024/25 as guided by MFMA Circular 115.
- Employee related cost based on Salary and Wage Collective Agreement implemented from effective 1 July 2022 and increment aligned to inflationary increases. A back pay to be made on the previous 12 months increment due to exemption application not accepted by the bargaining council. Notch increment has been put on abeyance.
- Moratorium placed on filling of vacancies unless critical positions are approved by Council to be filled.
- Senior managers salaries not increased
- Councillor remuneration not increased
- Departments were required to budget in terms of general cost containment measures.

Capital budget assumptions

- Capital budget projects and funding sources based on capital programmes on Division of Revenue Bill and gazetted allocations.
- ICT equipment based on the needs analysis and reports tabled to ICT steering committee.

10. Section ten: Expenditure on allocations and grant programmes

The total grants to be received for 2022/23 comprises R290 million, and for the two outer years are R293 million and R285 million respectively. The split between the various grants are listed below.

Table 8: Grants allocation

Description R thousand	Ref	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			Variance (%)
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
RECEIPTS:	1, 2							
Operating Transfers and Grants								
National Government:		224 679	224 679	224 679	232 673	238 584	242 060	4%
Local Government Equitable Share		45 139	45 139	45 139	48 516	51 664	55 140	7%
RSC Levy Replacement		177 450	177 450	177 450	181 736	185 720	185 720	2%
Finance Management		1 000	1 000	1 000	1 200	1 200	1 200	20%
EPWP Incentive		1 090	1 090	1 090	1 221	-	-	12%
Provincial Government:		12 364	11 201	11 201	11 932	12 469	-	-3%
Health subsidy		11 364	10 201	10 201	11 932	12 469	-	5%
GRAP 17 Asset management grant		1 000	1 000	1 000	-	-	-	(0)
Other grant providers:		1 100	2 610	2 610	-	-	-	
LG SETA		1 100	2 610	2 610	-	-	-	
Total Operating Transfers and Grants	5	238 143	238 490	238 490	244 605	251 053	242 060	3%
Capital Transfers and Grants								
National Government:		2 651	2 651	2 651	45 775	41 999	42 887	1627%
Neighbourhood Development Partnership		-	-	-	43 000	39 213	40 000	100%
Rural Asset Management(Capital Grant)		2 651	2 651	2 651	2 775	2 786	2 887	5%
Provincial Government:		7 000	7 000	7 000	-	-	-	
Fire services grant		7 000	7 000	7 000	-	-	-	
Total Capital Transfers and Grants	5	9 651	9 651	9 651	45 775	41 999	42 887	374%
TOTAL RECEIPTS OF TRANSFERS & GRANTS		247 794	248 141	248 141	290 380	293 052	284 947	17%

11. Section eleven: Transfers and grants made by the municipality

The total transfers and grants amount to R11.9 million in 2021/22, and R12.4 million and R12 million over the two outer years concerning HIV/ Aids subsidy is made to local municipalities in two trenches.

Table 9: Transfers and grants

Description R thousands	Apportion	Budget 2022/23
Transfers and subsidies		
Mogale City Local municipality	44%	5 250
Rand West City Local municipality	32%	3 818
Merafong City Local municipality	24%	2 864
Total		11 932

12. Section twelve: Budgeted cash flow and monthly targets for revenue expenditure and cash flows

This is contained in Table A7 of Annexure A as well as the supporting schedule table SA25 and SA30.

13. Section thirteen: Annual budgets and SDBIP

The final service delivery and budget implementation plans (SDBIP) will be dealt with after the budget is finally approved to be submitted to the Mayor within 14 days after the approval of the budget and approved by the Mayor within 28 days after the approval of the budget.

14. Section fourteen: Contracts having future budgetary implications

It is required to disclose in the budget documentation any contracts that will impose financial obligations on the municipality beyond the three years covered by the 2022/23 MTREF. The detail of this is included in supporting tables SA32 and SA33.

15. Section 19: Legislation compliance status

All relevant legislations and regulations have been implemented. The applicable legislation and circulars considered were:

- Sections 15 – 33 of the MFMA;
- MFMA circulars 10, 12, 13, 14, 19, 28, 31, 45, 48, 51, 54, 58, 59, 64, 66, 67, 70, 72, 74, 75,78,79, 82, 85, 86, 89, 91, 93 and 94, 98, 99, 107,108, 115.
- Municipal Budget and Reporting Regulations, 2009.
- Municipal Regulations on Standard Chart of Accounts as per gazette notice no. 37577, 22 April 2014.

The most recent MFMA Budget Circular no 115 is included in the budget documentation as Annexure G.

PART THREE: ANNEXURES

Annexure A- Budget tables (A schedule)

DC48 West Rand - Table A1 Consolidated Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Interest earned	411	769	1 021	750	1 303	1 303	1 337	1 671	1 746	1 823
Transfers recognised - operational	270 586	269 234	236 989	238 143	238 490	238 490	238 490	244 605	251 053	242 060
Other own revenue	29 131	26 079	9 194	10 350	12 728	12 728	12 281	14 400	20 880	20 891
	300 128	296 082	247 205	249 243	252 520	252 520	252 108	260 676	273 679	264 774
Total Revenue (excluding capital transfers and contributions)										
Employee costs	176 743	181 591	195 838	196 249	196 249	196 249	196 198	211 367	220 668	230 598
Remuneration of councillors	13 020	13 244	12 572	13 931	13 931	13 931	10 406	12 532	12 570	12 670
Depreciation & asset impairment	8 047	14 658	1 461	4 000	4 000	4 000	6 345	5 450	4 900	4 350
Interest cost and penalties	12 950	8 400	8 454	–	747	747	746	1 530	1 450	1 320
Materials and bulk purchases	100	129	184	220	220	220	171	250	300	350
Transfers and grants	13 144	7 444	9 562	11 364	10 201	10 201	10 201	11 932	12 469	–
Other expenditure	43 812	49 111	38 024	30 090	33 892	33 892	32 474	31 797	33 069	34 392
Total Expenditure	267 817	274 576	266 094	255 854	259 240	259 240	256 540	274 858	285 426	283 679
Operating Surplus/(Deficit)	32 311	21 505	(18 889)	(6 611)	(6 720)	(6 720)	(4 433)	(14 182)	(11 746)	(18 905)
Transfers and subsidies - capital (monetary allocations) (National /	2 598	2 245	3 118	9 651	9 651	9 651	9 651	45 775	41 999	42 887
Contributions recognised - capital & contributed assets	255	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	35 164	23 750	(15 771)	3 040	2 931	2 931	5 218	31 593	30 253	23 982
Capital expenditure	35	25	4 040	7 600	6 000	6 000	5 965	43 450	39 513	40 250
Surplus/(Deficit) for the year	35 129	23 725	(19 811)	(4 560)	(3 069)	(3 069)	(747)	(11 857)	(9 260)	(16 268)

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
<u>Capital expenditure & funds sources</u>										
Capital expenditure	35	25	4 040	7 600	6 000	6 000	5 965	43 450	39 513	40 250
Transfers recognised - capital	-	-	-	7 000	5 500	5 500	5 485	43 000	39 213	40 000
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35	25	4 040	600	500	500	480	450	300	250
Total sources of capital funds	35	25	4 040	7 600	6 000	6 000	5 965	43 450	39 513	40 250
<u>Financial position</u>										
Total current assets	37 993	18 223	8 159	11 215	10 024	10 024	8 589	(1 687)	(14 844)	(31 882)
Total non current assets	79 921	74 487	70 702	75 842	70 702	70 702	70 702	63 297	59 281	55 681
Total current liabilities	168 245	126 605	122 836	84 567	86 824	86 824	86 824	81 579	78 860	77 701
Total non current liabilities	53 787	56 691	62 409	56 637	62 409	62 409	62 409	62 409	59 150	56 820
Community wealth/Equity	(104 118)	(90 586)	(106 385)	(54 147)	(68 508)	(68 508)	(69 943)	(82 378)	(93 573)	(110 722)
<u>Cash flows</u>										
Net cash from (used) operating	24 442	16 781	3 210	6 800	7 416	7 416	5 638	35 027	27 743	24 796
Net cash from (used) investing	(35)	(18)	(2 932)	(6 800)	(6 000)	(6 000)	(5 485)	(42 570)	(39 513)	(40 250)
Net cash from (used) financing	(15 547)	(13 217)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	2 747	1 045	1 323	-	2 739	2 739	1 476	(4 804)	(16 574)	(32 028)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	2 747	1 045	1 323	-	2 739	2 739	1 476	(4 804)	(16 574)	(32 028)
Application of cash and investments	106 865	91 631	107 708	54 147	71 247	71 247	71 419	77 574	76 999	78 694
Balance - surplus (shortfall)	(104 118)	(90 586)	(106 385)	(54 147)	(68 508)	(68 508)	(69 943)	(82 378)	(93 573)	(110 722)
<u>Asset management</u>										
Asset register summary (WDV)	63 957	59 389	70 356	75 578	70 356	70 356	70 356	62 906	59 156	55 681
Depreciation	7 206	6 419	4 489	4 000	4 000	4 000	4 000	4 800	4 400	4 000
Renewal and Upgrading of Existing Assets										
Repairs and Maintenance	1 000	-	-	-	1 000	1 000	1 000	1 200	1 248	1 298

DC48 West Rand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Governance and administration		159 707	104 030	74 981	77 207	82 222	82 222	74 495	83 048	83 859
Executive and council		97 784	20 310	20 969	22 108	22 108	22 108	22 041	22 194	22 542
Finance and administration		60 588	82 335	52 598	53 655	58 670	58 670	50 909	59 310	59 773
Internal audit		1 335	1 384	1 415	1 445	1 445	1 445	1 545	1 545	1 545
Community and public safety		105 720	180 834	151 015	158 270	156 558	156 558	154 966	160 008	149 782
Public safety		74 311	152 994	103 888	112 214	110 702	110 702	108 246	111 631	113 338
Health		31 409	27 840	47 127	46 056	45 856	45 856	46 720	48 377	36 444
Economic and environmental services		37 555	13 463	24 326	23 417	23 391	23 391	76 991	72 622	74 021
Planning and development		37 555	13 463	24 326	23 417	23 391	23 391	76 991	72 622	74 021
Total Revenue - Functional	2	302 982	298 327	250 323	258 894	262 171	262 171	306 452	315 679	307 661
Expenditure - Functional										
Governance and administration		102 556	104 110	108 552	96 780	100 895	100 895	91 655	94 555	97 630
Executive and council		52 159	48 255	53 439	39 016	39 016	39 016	26 485	27 645	28 882
Finance and administration		49 075	54 471	53 699	56 320	60 435	60 435	63 625	65 366	67 203
Internal audit		1 323	1 384	1 415	1 445	1 445	1 445	1 545	1 545	1 545
Community and public safety		138 768	152 839	142 219	138 881	138 148	138 148	152 561	158 956	152 774
Public safety		110 899	116 595	101 940	96 065	96 934	96 934	106 844	111 293	116 067
Health		27 869	36 244	40 280	42 816	41 214	41 214	45 717	47 663	36 706
Economic and environmental services		26 530	17 627	19 363	27 793	26 198	26 198	74 093	71 428	73 525
Planning and development		26 530	17 627	19 363	27 793	26 198	26 198	74 093	71 428	73 525
Total Expenditure - Functional	3	267 853	274 576	270 134	263 454	265 241	265 241	318 308	324 939	323 929
Surplus/(Deficit) for the year		35 128	23 751	(19 811)	(4 560)	(3 070)	(3 070)	(11 857)	(9 260)	(16 268)

DC48 West Rand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1									
Revenue by Vote	1									
Corporate Governance		91 487	9 035	8 958	9 651	9 651	9 651	9 770	9 495	9 634
Municipal Manager & Support		7 632	12 659	13 425	13 901	13 901	13 901	13 815	14 243	14 452
Corporate Services		25 538	27 744	33 435	30 252	30 274	30 274	25 390	26 293	26 845
Budget & Treasury Office		35 050	54 591	19 163	23 403	28 396	28 396	25 519	33 017	32 928
Health & Social Development		31 409	27 840	47 127	46 056	45 856	45 856	46 720	48 377	36 444
Public safety		74 311	152 994	103 888	112 214	110 702	110 702	108 246	111 631	113 338
Regional planning & Economic Development		30 913	13 463	24 326	23 417	23 391	23 391	76 991	72 622	74 021
Development Agency		6 642	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	302 982	298 327	250 323	258 894	262 171	262 171	306 452	315 679	307 661
Expenditure by Vote to be appropriated	1									
Corporate Governance		40 194	36 531	44 615	24 496	24 496	24 496	10 946	11 399	11 883
Municipal Manager & Support		13 287	13 109	10 238	15 964	15 964	15 964	17 084	17 790	18 544
Corporate Services		17 833	32 708	27 395	35 586	38 234	38 234	35 465	36 922	38 469
Budget & Treasury Office		31 242	21 763	26 303	20 734	22 201	22 201	28 160	28 444	28 735
Health & Social Development		27 869	36 244	40 280	42 816	41 214	41 214	45 717	47 663	36 706
Public safety		110 899	116 595	101 940	96 065	96 934	96 934	106 844	111 293	116 067
Regional planning & Economic Development		20 038	17 627	19 363	27 793	26 198	26 198	74 093	71 428	73 525
Development Agency		6 492	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	267 853	274 576	270 134	263 454	265 241	265 241	318 308	324 939	323 929
Surplus/(Deficit) for the year	2	35 128	23 751	(19 811)	(4 560)	(3 070)	(3 070)	(11 857)	(9 260)	(16 268)

DC48 West Rand - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1										
Revenue By Source											
Rental of facilities and equipment		1 566	1 830	1 762	2 067	2 190	2 190	2 126	2 365	2 554	2 759
Interest earned - external investments		411	769	1 021	750	1 303	1 303	1 337	1 671	1 746	1 823
Interest earned - outstanding receivables		537	533	258	450	195	195	115	211	227	246
Licences and permits		422	117	104	400	200	200	200	250	300	315
Reversal of impairment on investment		-	-	-	-	5 328	5 328	5 328	-	7 328	6 790
Transfers and subsidies		270 586	269 234	236 989	238 143	238 490	238 490	238 490	244 605	251 053	242 060
Other revenue	2	26 607	23 598	7 070	7 434	4 814	4 814	4 512	11 015	10 470	10 782
Gains on disposal of PPE		-	-	-	-	-	-	-	560	-	-
Total Revenue (excluding capital transfers and contributions)		300 128	296 082	247 205	249 243	252 520	252 520	252 108	260 676	273 679	264 774
Expenditure By Type											
Employee related costs	2	176 743	181 591	195 838	196 249	196 249	196 249	196 198	211 367	220 668	230 598
Remuneration of councillors		13 020	13 244	12 572	13 931	13 931	13 931	10 406	12 532	12 570	12 670
Debt impairment	3	842	8 240	(3 028)	-	-	-	2 345	650	500	350
Depreciation & asset impairment	2	7 206	6 419	4 489	4 000	4 000	4 000	4 000	4 800	4 400	4 000
Interest cost and penalties		12 950	8 400	8 454	-	747	747	746	1 530	1 450	1 320
Other materials	8	100	129	184	220	220	220	171	250	300	350
Contracted services		17 241	17 946	5 532	8 961	12 255	12 255	11 503	11 358	11 812	12 285
Transfers and subsidies		13 144	7 444	9 562	11 364	10 201	10 201	10 201	11 932	12 469	-
Operating costs	4, 5	26 571	31 165	32 492	21 129	21 636	21 636	20 971	20 439	21 257	22 107
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		267 817	274 576	266 094	255 854	259 240	259 240	256 540	274 858	285 426	283 679
Surplus/(Deficit)		32 311	21 505	(18 889)	(6 611)	(6 720)	(6 720)	(4 433)	(14 182)	(11 746)	(18 905)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 598	2 245	3 118	9 651	9 651	9 651	9 651	45 775	41 999	42 887
Transfers and subsidies - capital (in-kind - all)		255	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35 164	23 750	(15 771)	3 040	2 931	2 931	5 218	31 593	30 253	23 982
Capital expenditure		35	25	4 040	7 600	6 000	6 000	5 965	43 450	39 513	40 250
Surplus/(Deficit) for the year		35 128	23 725	(19 811)	(4 560)	(3 069)	(3 069)	(747)	(11 857)	(9 260)	(16 268)

DC48 West Rand - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1										
Capital expenditure - Vote											
Single-year expenditure to be appropriated	2										
Multi-year expenditure appropriation		-	-	-	-	-	-	-	-	-	-
Vote 1 - Corporate Governance		-	-	24	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		35	18	126	600	500	500	-	450	300	250
Vote 4 - Budget & Treasury Office		-	-	3 889	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	7	-	7 000	5 500	5 500	-	-	-	-
Vote 7 - Regional Planning & Economic Development		-	-	-	-	-	-	-	43 000	39 213	40 000
Capital single-year expenditure sub-total		35	25	4 040	7 600	6 000	6 000	-	43 450	39 513	40 250
Total Capital Expenditure - Vote		35	25	4 040	7 600	6 000	6 000	-	43 450	39 513	40 250
Capital Expenditure - Functional											
Governance and administration		35	25	4 040	600	500	500	480	450	300	250
Executive and council				24							
Finance and administration		35	25	4 016	600	500	500	480	450	300	250
Community and public safety		-	-	-	7 000	5 500	5 500	5 485	-	-	-
Public safety					7 000	5 500	5 500	5 485			
Economic and environmental services		-	-	-	-	-	-	-	43 000	39 213	40 000
Planning and development									43 000	39 213	40 000
Total Capital Expenditure - Functional	3	35	25	4 040	7 600	6 000	6 000	5 965	43 450	39 513	40 250
Funded by:											
National Government									43 000	39 213	40 000
Provincial Government					7 000	5 500	5 500	5 485			
Transfers recognised - capital	4	-	-	-	7 000	5 500	5 500	5 485	43 000	39 213	40 000
Internally generated funds		35	25	4 040	600	500	500	480	450	300	250
Total Capital Funding	7	35	25	4 040	7 600	6 000	6 000	5 965	43 450	39 513	40 250

DC48 West Rand - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1										
ASSETS											
Current assets											
Cash		2 747	1 045	1 323	-	2 739	2 739	1 476	441	-	-
Other debtors		34 859	17 087	6 750	10 995	6 995	6 995	6 995	2 995	1 595	-
Inventory	2	387	90	86	220	290	290	118	122	135	147
Total current assets		37 993	18 223	8 159	11 215	10 024	10 024	8 589	3 558	1 730	147
Non current assets											
Long-term receivables		1 055	255	255	-	255	255	255	255	125	-
Investment property		5 100	6 900	6 300	7 200	6 300	6 300	6 300	6 700	7 050	7 325
Property, plant and equipment	3	58 857	52 489	64 056	68 378	64 056	64 056	64 056	56 206	52 106	48 356
Biological		331	264	91	264	91	91	91	136	-	-
Other non-current assets		14 579	14 579	-	-	-	-	-	-	-	-
Total non current assets		79 921	74 487	70 702	75 842	70 702	70 702	70 702	63 297	59 281	55 681
TOTAL ASSETS		117 914	92 710	78 860	87 057	80 726	80 726	79 290	66 855	61 011	55 827
LIABILITIES											
Current liabilities											
Borrowing	4	13 095	-	-	-	-	-	-	-	-	-
Trade and other payables	4	151 232	112 559	108 923	69 741	71 070	71 070	71 070	65 825	64 571	64 571
Provisions		3 919	14 046	13 913	14 826	15 754	15 754	15 754	15 754	14 289	13 130
Total current liabilities		168 245	126 605	122 836	84 567	86 824	86 824	86 824	81 579	78 860	77 701
Non current liabilities											
Provisions		53 787	56 691	62 409	56 637	62 409	62 409	62 409	62 409	59 150	56 820
Total non current liabilities		53 787	56 691	62 409	56 637	62 409	62 409	62 409	62 409	59 150	56 820
TOTAL LIABILITIES		222 032	183 296	185 245	141 204	149 233	149 233	149 233	143 988	138 010	134 521
NET ASSETS	5	(104 118)	(90 586)	(106 385)	(54 147)	(68 508)	(68 508)	(69 943)	(77 133)	(76 999)	(78 694)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(104 118)	(90 586)	(106 385)	(54 147)	(68 508)	(68 508)	(69 943)	(77 133)	(76 999)	(78 694)
TOTAL COMMUNITY WEALTH/EQUITY	5	(104 118)	(90 586)	(106 385)	(54 147)	(68 508)	(68 508)	(69 943)	(77 133)	(76 999)	(78 694)

DC48 West Rand - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Other revenue		24 634	21 735	16 694	14 350	9 579	9 579	8 143	17 630	14 725	17 356
Government - operating	1	276 412	231 101	241 318	238 143	238 490	238 490	238 490	244 605	251 053	242 060
Government - capital	1	–	2 245	3 118	9 651	9 651	9 651	9 651	45 775	41 999	42 887
Interest		411	769	1 021	750	1 498	1 498	1 421	1 671	1 746	1 823
Payments											
Suppliers and employees		(275 276)	(238 421)	(258 941)	(244 730)	(241 601)	(241 601)	(241 866)	(255 946)	(256 532)	(262 555)
Finance charges		(1 739)	(649)	–	–	–	–	–	(1 530)	(1 450)	(1 320)
Transfers and Grants	1	–	–	–	(11 364)	(10 201)	(10 201)	(10 201)	(11 932)	(12 469)	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 442	16 781	3 210	6 800	7 416	7 416	5 638	40 272	39 072	40 250
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					800				880	–	–
Decrease (increase) in non-current investments				1 108							
Payments											
Capital assets		(35)	(18)	(4 040)	(7 600)	(6 000)	(6 000)	(5 485)	(43 450)	(39 513)	(40 250)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35)	(18)	(2 932)	(6 800)	(6 000)	(6 000)	(5 485)	(42 570)	(39 513)	(40 250)
CASH FLOWS FROM FINANCING ACTIVITIES											
Payments											
Repayment of borrowing		(15 547)	(13 217)	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(15 547)	(13 217)	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		8 860	3 546	277	–	1 416	1 416	153	(2 298)	(441)	–
Cash/cash equivalents at the year begin:	2	(6 113)	(2 501)	1 045	–	1 323	1 323	1 323	2 739	441	–
Cash/cash equivalents at the year end:	2	2 747	1 045	1 323	–	2 739	2 739	1 476	441	–	–