



**ANNUAL BUDGET OF**

**GASEGONYANA LOCAL MUNICIPALITY**

**2026/27 TO 2028/2029**



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## 1.1 MAYOR'S SPEECH

### 2026/27 Budget Speech

Honourable Speaker of Council;

Chief Whip of Council;

Fellow Councillors;

Your Excellencies and members of traditional houses;

Distinguished Guests;

Municipal Manager and Senior Managers;

Members of the Media;

Leaders of the African National Congress;

Leaders of all Political Parties represented in our Council;

Leaders and members of SAMWU and IMATU present here;

Fellow Residents of Ga-Segonyana;

Comrades and Friends;

Ladies and Gentlemen,

All protocols observed.

'Difficult roads lead to beautiful destinations'. 'A smooth sea never a skilled sailor made'! Let me take this opportunity to greet our great people of Ga-Segonyana and express my gratitude for the distinguished honour to entrust me to lead the Municipality, courtesy of the African National Council. Thank you, one and all for the privilege. Thank you for being part of this august house.

Indeed, the roads were difficult, yet I stand on this podium with a great sense of humility and pride for what the municipality has achieved in this term and the previous one. We sailed through the Eskom debt, covid pandemic and most recently, the global economic uncertainty let alone low economic growth. We can confidently say, with great humility, that we have seen beautiful destinations. We can also affirm that the rough seas made us skilled sailors! Let me return to the challenges we faced and overcame a little later, Madame Speaker.

The recent American/Israeli and Iran war, besides the Russia/Ukraine war, demonstrates the connectedness of the global economy.

The imminent impact on the global scale of these wars led to downward revision of global economic growth and an increase in inflation. The South African Reserve Bank project an inflation of 4.4 % as a result of the middle east War possibility, amongst other factors.

South Africa, as a net importer of crude oil and refined petroleum products, is not an exception to the impact of the price increases across the world. We have seen steep fuel increases recently. The government had to intervene to cushion the citizens from the sharp increase in fuel. This will have a negative impact not only for our customers but to the Municipality as well.

It is commendable that the country has not experienced load shedding in more than 365 days. Whilst we applaud the leadership of the country for such a sterling achievement, we remain concerned with the high energy costs. An increase of 9.01% by Eskom borders on making the service unaffordable.

The country has also experienced unwelcome disasters. As a Province and as a Municipality, we were not spared. It is appropriate at this time Madame Speaker to say thanks to the Councillors and management for their efforts to attempt to alleviate the areas struck by the floods. This with no resources. We are one of the Provinces that were declared disaster areas. We believe that the much-needed help will be availed without delay.

At the peak of domestic matters are water and sanitation. Countrywide the water shortages are at their highest owing to several reasons. Amongst others, is theft of water and the old infrastructure as well as lack of maintenance of the infrastructure.

The Department of Water and Sanitation recently called Indaba to address the Water and Sanitation challenges. Our Municipality was invited to the Indaba and is also supported by the Department to improve on the reduction of non-revenue water. We appeal to our communities to use water sparingly and report theft.

It is relevant to mention that the Municipality plans to insource the operations and maintenance service that has been outsourced to Vaal Central Water Board, previously referred to as Bloem Water and Sedibeng Water. The Municipality will

inherit an imperfect service and request the customers to be patient as there are a number of areas that needs to be dealt before the service can be at the same level as other areas that the Municipality has been directly servicing.

Whilst there are many other domestic matters of importance, the Local Government Elections enjoys the highest priority in the 2026/27 financial year. It is with pride that I can state that the Ga-segonyana Local Municipality has performed exceptionally well when it comes to both political, administration stability and most importantly, service delivery.

Lest we forget; the Country recently celebrated Africa Day amid protests directed at undocumented foreign nationals. It is important to state that South Africans are not xenophobic. South Africans insists on respect for the rule of law and to be in our Country without proper documentation cannot be acceptable or condoned. Our country champions justice and human rights not only within our borders but globally. This is demonstrated by the country's stance on Israeli attack on Palestinians.

Enough of the difficult roads and stormy seas Madame Speaker. Indeed, these turned us into skilled sailors and made us reach beautiful destinations!

It is in pursuit of our vision, mission and values that the Municipality makes every effort to ensure that the capital grants have been fully spent during this term. Additional grants were reallocated to our Municipality, further ensuring delivering services to our communities.

It is worth mentioning that the Municipality has achieved two successive unqualified audit opinions for the financial years 2024 and 2025. The Municipality is committed to improving the current audit opinion and will stop at nothing to ensure that a better audit opinion outcome is achieved.

At our City's level, we improved the lives of our people in a number of areas. The Municipality has delivered water, electricity and refuse removal as well as sanitation. Various projects were completed and created job opportunities to a number of our people. Consistent with our mantra of not leaving anyone behind, access to these services will continues to be extended to the indigent households We continue to fight the triple challenges that we face both as nation and as a City. The stubborn incidence of Poverty, Inequality and Unemployment is

mitigated by the City's creation of a conducive environment to attract investments. We acknowledge that whilst a lot has been achieved, much more still needs to be done.

This budget seeks to continue to cultivate a positive change to the lives of our people. This will be achieved by ensuring that governance structures continue to be strengthened, the Administration is efficient, effective and economical in the execution of its duties and that we are accountable to the citizens of Ga-Segonyana.

The municipality endeavours to create a conducive for attraction of investments. These efforts have yielded much desired outcomes. The completed malls of Ga-segonyana and Kuruman Square have created a number of job opportunities during construction and permanent ones after the completion of the construction. The taxi rank project planning is underway and will commence before the end of this financial year. The construction of the bypass road has commenced in the current year, and significant progress has been made. This road is intended to divert heavy trucks from damaging the internal roads of the city. It will also realize economic spinoffs.

Madame Speaker, the municipality continue to support the indigents households. The support includes access to the basic services despite the inability to pay for services. In addition to this poverty alleviation endeavour, we have employed a number of our people in the Expanded Public Works Programme to achieve the same goal of poverty alleviation.

The municipality will continue to pursue economic growth to counter the high unemployment rate that ravages our society and ensure that these short-term interventions are indeed short-term. The qualifying households will receive the following basic services for free per the limits below:

- 6 Kilolitres of water;
- 50 Kilowattts of electricity;
- Refuse removal;

The indigent households will also be entitled to the following:

100% rebate from property rates;

The package above is the clearest demonstration of our commitment to serving all the residents of the City and ensuring that no one is left behind. Our commitment to the upliftment of the poor makes us biased in our outlook. This budget, like the previous ones, is an instrument to better the lives of our people. It is a goal we pursue vigorously and intend to achieve.

Madame Speaker, let me take this opportunity to outline estimates for the financial 2026/27 financial year. The Municipality's operating revenue (excluding capital grants and contributions) is R777 469 million and escalates to R831 342 million in 2028/29 financial year. The revenue represents an increase of 3.59% against the 2025/26 Adjustment Budget.

The operating expenditure amounts to R746 243 million, an increase of 1.43% against the 2025/26 adjustment budget, resulting in a surplus of R31 226 million for the 2026/27 financial year. The total capital expenditure amounts to R106 693 million. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2026.

The proposed operating revenue budget is approximately R777 469 million and the operating expenditure budget is totaling R746 243 million for the 2026/27 financial year. Revenue is increasing by 3.59% and expenditure by 1.43% over the 2025/26 financial year.

The proposed tariffs are as follows:

- Water 10%
- Property Rates 3.7%
- Waste Water 10%
- Waste Management 3.7%
- Electricity - 9.5% for residents and 5.7% for businesses, industrial and state-owned properties.

Madame Speaker, the electricity and water and sanitation services should be provided as trading services. This means cost reflective tariffs must be implemented to ensure sustainability of the services. I present these electricity tariffs subject to approval by NERSA.

The National Energy Regulator of South Africa (NERSA) approved 9.01% tariffs increase for Eskom for the financial year 2026/27. This means the Municipality is compelled to increase the tariffs around the similar percentage subject to NERSA approval.

Madame Speaker it is a distinguished privilege and a great honour to present the 2026/27 Medium-Term Revenue and Expenditure Framework (Budget) for consideration and approval by this august Council of Ga-Segonyana Local Municipality. My assumption is that the implementation of this budget will be based on the values of effective, efficient and value for money principles. More importantly, that this budget will go a long way in improving the lives of our people!

## 1.2 EXECUTIVE SUMMARY

The 2026/27 - 2028/29 Medium Term Revenue and Expenditure Framework (MTREF) budget is prepared in compliance with the Municipal Finance Management Act (No 56 of 2003) (MFMA). In addition to the Act, the Municipality used the National Treasury's MFMA Circular No 132 to guide the compilation of the 2026/27 MTREF. This budget has been prepared in accordance with and adherence to this circular.

Furthermore, the Municipality engages with Provincial Treasury on whether the budget is compliant to the Municipal Budget Reporting Regulations and Budget Policies as well as whether it is funded as contemplated in the legislation.

The Municipality's service delivery priorities were reviewed as part of this year's Integrated Development Planning (IDP) and Budget process. The 2026/27 Budget continues to focus on ensuring the financial sustainability of the Municipality while delivering on the programmes outlined in the IDP.

The Municipality has service delivery as the highest priority. The average collection rate of the municipality is currently just over eighty percent and the revenue enhancement initiatives to improve on the current collections levels will be implemented in the 2026/27 budget year and beyond. These initiatives will reduce impairment of receivables, and will include:

- Procurement of electricity and water prepaid smart meters to improve billing accuracy and cash inflows.
- Improvement in planning budget implementation.

The Municipality must, amid the Country's weak economic growth, improve the revenue collection in order to fund the basic services. The tariffs increases are commensurate with the services to be rendered and are based on the 2026/27 projected Consumer Price Index of 3.4% average increase. However, electricity tariffs are determined by National Energy Regulator of South Africa (NERSA). It is expected that the increase will be 9.5% and 5.7% for residential and business customers, respectively.

Various cost containment measures have been implemented, of which overtime was the biggest challenge over the past years.

Overtime, which forms part of Employee Related Costs, has been capped at 25 hours for service delivery and 15 hours for support departments within the municipality. The filling of critical vacancies will be prioritized to reduce the cost of acting and achieve the objectives of the municipality.

The Municipality strives to ensure that the services are affordable despite the adjustments referred to above. The sustainability of the basic services is dependent on credible and realistic revenue.

Tariff increases must be limited to be within the affordability levels of our community and must promote economic growth to ensure financial sustainability of the Municipality. However, they must be cost reflective for the municipality to remain sustainable and liquid.

The Council remains committed to assisting the poor communities in Ga-Segonyana Local Municipality in pursuit of the Indigent Policy.

This will cover rebates on property rates up to 100%, **50kwh electricity** per month per household, refuse removal service and **6kl of water** per month to all registered indigents households.

The Municipality is on course to implement the Financial Management transformation led by the National Treasury. In this respect, the municipality continues to implement the Municipal Standard Chart of Accounts (mSCOA) versions as prescribed by the National Treasury. All data strings are submitted on time and all issues raised by the provincial treasury are timeously corrected.

The achievement of the programmes contained in the IDP is dependent on the Municipality adhering to the Legislation, Regulations and Policies. The effect of such compliance will be aimed at, amongst other things, the improvement of revenue collection and ensure that operational and capital funds are spent efficiently, effectively and economically.

The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. The provision for bad debts ensures that the municipality's spending is aligned to the cash collection rather than billed services, as this will result in an unfunded and unrealistic budget.

The capital expenditure framework details infrastructure investment, either new, upgrades or refurbishment. Capital budget is presented per project and allocated funds. It is therefore expected that spending on projects will align with the allocations.

**The main challenges experienced during the compilation of the 2026/27 & MTREF can be summarized as follows:**

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained electricity, roads and municipal infrastructure;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- The continued difficulty in collecting all revenue that is due to the municipality by customers;

- Electricity theft and resultant losses.
- Water losses due to leakages and shortage of capacity to maintain and repair the infrastructure.

### Consolidated Overview of the 2026/27 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET				
Description	2026/27 Medium Term Revenue & Expenditure Framework			
	Budget Year 2025/26	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	000	000	000	000
Total Revenue (excluding capital transfers and contributions)	750 469	777 469	787 470	831 342
Total Expenditure	757 080	746 243	781 623	820 140
Surplus/(Deficit)	(6 612)	31 226	5 847	11 203
Total Capital Expenditure	172 330	106 693	119 857	112 021

The municipality continues to derive revenue from service charges from utility services and property rates. There are relatively minor revenue sources that are part of service delivery cost funding, and the municipality aims to continue to grow these revenue sources.

The Municipality's operating revenue (excluding capital grants and contributions) is estimated to be R777 469 million and escalates to R831 342 million in 2028/29. The revenue represents an increase of 3.59% against the 2025/26 Adjustment Budget.

The operating expenditure amounts to R746 243 million, a decrease of 1.43% against the 2025/26 adjustment budget, resulting in a surplus of R31 226 million for the 2026/27 financial year.

The total capital expenditure amounts to R106 693 million. Capital grants and subsidies recognized are all conditional grants gazetted as per the Division of Revenue Bill 2026.

### 1.3 ANNUAL BUDGET TABLES

#### OPERATING REVENUE FRAMEWORK

The following table is a summary of 2026/27 MTREF classified by revenue source

NC452 GaSegonyana Municipality Table A4 Budgeted Financial Performance (revenue and expenditure)				
Description	Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand				
<b>Revenue By Source</b>				
<b>Exchange Revenue</b>	<b>000</b>	<b>000</b>	<b>000</b>	<b>000</b>
Service charges electricity revenue	209 472	227 041	229 368	236 708
Service charges water revenue	50 020	52 671	54 099	55 830
Service charges sanitation revenue	33 720	35 605	36 470	37 637
Service charges refuse revenue	19 450	20 664	21 036	21 710
Sale of Goods and Rendering of Services	3 917	4 467	4 615	4 762
Interest earned from Receivables	8 048	8 825	9 116	9 408
Interest earned from Current and Non Current Assets	9 500	10 852	10 177	10 502
Rental from Fixed Assets	3 362	4 215	3 838	3 960
Licences and permits	4 511	4 678	4 832	4 987
Operational Revenue	51 157	53 185	54 941	56 699
<b>NonExchange Revenue</b>				
Property rates	67 259	70 247	72 049	74 355
Fines, penalties and forfeits	10 252	10 457	10 802	11 148
Transfers and subsidies	274 081	268 632	270 002	297 315
Interest	5 718	5 930	6 126	6 322
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>750 469</b>	<b>777 469</b>	<b>787 470</b>	<b>831 342</b>
<b>Expenditure By Type</b>				
Employee related costs	277 574	297 478	316 439	326 654
Remuneration of councillors	15 568	16 144	16 676	17 210
Bulk purchases electricity	179 053	173 308	179 027	184 756
Inventory consumed	28 584	25 097	26 373	27 815
Debt impairment	13 500	14 000	14 462	14 924
Depreciation & asset impairment	75 000	73 000	75 409	77 822
Interest	331	345	357	368
Contracted services	105 067	84 216	87 389	103 003
Transfers and subsidies	55	57	59	61
Irrecoverable debts written off	738	765	791	816
Operational Costs	61 610	61 834	64 643	66 711
<b>Total Expenditure</b>	<b>757 080</b>	<b>746 243</b>	<b>781 623</b>	<b>820 140</b>
<b>Surplus/(Deficit)</b>	<b>(6 612)</b>	<b>31 226</b>	<b>5 847</b>	<b>11 203</b>

The proposed operating revenue budget is approximately R777 469 million, and the operating expenditure budget is totaling R764 243 million for the 2026/27 financial year. Revenue is projected to increase by 3.59% and expenditure decreased by 1.43% over the 2026/27 financial year.

Electricity services remain the Municipality's major revenue source. The Municipality distributes electricity through prepaid electricity meters as well as conventional meters. Prepaid electricity accounts for 48% of total electricity sales and Conventional meters, 52% of the sales.

The higher-than-average percentage of electricity distribution losses is a major concern to the Municipality and efforts are underway to curb the losses and reverse them. The efforts are yielding positive results as reflected in the latest Budget Statement monthly report compared to the same period in the previous year.

During this budget process, all tariffs had been revised to ensure that they reflect the cost of providing the service and are in line with the Consumer Price Index. The municipality generates income from various sources such as exchange and non-exchange transactions. Revenue from exchange transactions is generated mainly from trading services.

### 1.3.1 PROPERTY RATES

The first R 25 000 of the market value for residential properties in Kuruman, Wrenchville and Mothibistad are exempted from rates and an additional R56 807 is exempt for all Bankhara residents. Owners can qualify for either a 20%; 40% or 100% rebate upon successful application. Only pensioners and child-headed households can qualify for up to 100% rebate. Qualifying residents of Ga-Segonyana are welcome to apply for these rebates as these are not automatic but have to be applied for on an annual basis.

The Assessment property rates revenue is projected at **R70 247 million in 2026/27**, representing revenue increase of **R2 989 million** when compared to 2025/26 adjustment Budget. The resultant projected income from this source of revenue is **R72 049 million and R74 355 million** respectively for the two outer years of the MTREF period.

Tariffs per rating category will be as follows

CATEGORY	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Households	0.009150	0.0095	0.0098
Business	0.015479	0.0160	0.0165
Agriculture	0.000567	0.0006	0.0006
Properties owned by the state	0.023660	0.0244	0.0252
Public service infrastructure property	0.000000	0.0000	0.0000
Industrial	0.015752	0.0163	0.0168
Vacant Land- Residential	0.021078	0.0218	0.0225
Vacant Land- Business and Commercial	0.030970	0.0320	0.0330
Vacant Land- Industrial	0.031492	0.0325	0.0336

### 1.3.2 SERVICE CHARGES

The proposed service charges tariffs percentage increase for 2026/27 are as follows:

Electricity -	9.5%	for residents and 5.7% for businesses, industrial and state-owned properties.
Water	-	10%
Sanitation	-	10%
Refuse	-	3.7%

The Municipality is growing at a very high rate, for all Service Charges revenue, the percentage increase is informed by new developments taking place in town.

- **ELECTRICITY**

The Electricity revenue is projected at R227 041 million in 2026/27, representing revenue increase of R17 568 million when compared to 2025/26 adjustment Budget. The allocation for the outer two years of the MTREF period is R229 368 million and R236 708 million respectively.

The Municipality will electrify 280 new houses in Gasegonyana area.

- **WATER SERVICE**

The water service revenue is projected to increase from **R50 020 million** in the 2025/26 Adjustment Budget to **R52 671 million**. The projected revenue for the two outer years of the MTREF period is **R54 099 million** and **R55 830 million** respectively.

Prepaid water meters were installed in the current year and will continue to be installed for all registered indigents to ensure that consumption is within the Policy limits. All defaulting residents will result in compulsory conversion to prepaid. This will further reduce the water losses.

- **WASTE WATER MANAGEMENT**

The projected income from this source of revenue increases to **R35 605 million** in the 2026/27 budget year and to **R36 470 million** and **R37 637 million** respectively for the two outer years of the MTREF period. The Sanitation tariffs are linked to the percentages of water charged and 10% increase is proposed.

### 1.3.3 RENTAL FROM FIXED ASSETS

The municipality rent out properties such as municipal halls, sports grounds and caravan park for various groups of people and for various purposes such as

meetings, workshops, church services, funerals, sporting events, festivals and family gatherings.

The charges as per the tariff book includes costs of hiring, water and electricity usage, as well as the usage fee. As part of the agreement, a deposit fee is required and is only released after inspection once it has been determined that no breakages, damages or losses had been suffered by the municipality.

The rental from fixed assets revenue is projected at **R4 215 million** in 2026/27 representing an increase of **R853 thousands** when compared to the 2025/26 adjustment budget

### 1.3.4 FINES AND PENALTIES

**R10 457 million** in the current financial year representing an increase of **R205 thousand** on the 2025/26 adjustment budget. The projection for the outer two years of the MTREF period is **R10 802 million** and **R11 148 million** respectively

### 1.3.5 LICENSE AND PERMITS

The License and Permits revenue are projected at **R4 678 million** in 2026/27 representing an increase of **R167 thousands** when compared to the 2025/26 adjustment budget

### 1.3.6 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers total **R268 632 million** of the revenue budget in the 2026/27 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Description	2026/27 Medium Term Revenue & Expenditure Framework		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>			
<b>RECEIPTS:</b>			
<b>Operating Transfers and Grants</b>	<b>000</b>	<b>000</b>	<b>000</b>
<b>National Government:</b>	<b>267 282</b>	<b>268 607</b>	<b>295 877</b>
Local Government Equitable Share	255 910	262 007	274 227
Finance Management	3 000	3 000	3 000
EPWP Incentive	1 420	–	–
Municipal Infrastructure Grant (MIG)	6 952	3 600	18 650
<b>Provincial Government:</b>	<b>1 350</b>	<b>1 395</b>	<b>1 438</b>
Sport and Recreation	1 350	1 395	1 438
<b>Total Operating Transfers and Grants</b>	<b>268 632</b>	<b>270 002</b>	<b>297 315</b>

### 1.3.7 OPERATIONAL REVENUE

Other revenue reflects an increase of **R2 028 million** to a projected 2026/27 budget of **R53 185 million**. The revenue projections for the two outer years of the MTREF period are **R54 941 million** and **R56 699 million** respectively. The primary factor contributing to this increase is the municipality's anticipated disposal of land, which is expected to generate significant revenue during the budget period.

### 1.4 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure decreased from the 2025/26 adjustment budget amount of **R757 080 million** to a new budget amount of **R746 243 million** representing a decrease of **R10 837 million** in 2026/27. The allocation of the outer two years of the MTREF period is **R781 623 million** and **R821 140 million** respectively.

The municipality's expenditure for the 2026/27 budget and MTREF is informed by the following:

- The municipality's current financial position;
- Modelling of feasible and sustainable budgets over the medium term;
- Relevant (budget and other) legislative imperatives; and
- Cost containment measure that is being implemented by the municipality.

#### 1.4.1 EMPLOYEE RELATED COSTS

The norm range between 25% and 40% as per MFMA Circular 71, Employee related costs for the 2025/26 financial year equates to 39% of the total operating expenditure.

The Municipality will avoid paying out leave in cash while having major financial challenges. The Municipality will perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees, in case there are any.

Personnel costs will increase by **R19 904 million** when compared to the 2025/26 Adjustment Budget of **R277 574 million**. The allocation for the two outer years of the MTREF period is **R316 439 million** and **R326 654 million** respectively.

The amended organogram will be tabled to council together with the reviewed IDP and Budget.

**A detailed analysis is supplied with the discussion regarding employee related costs as set out in MBRR Tables SA22 - 24 in this document.**

#### 1.4.2 REMUNERATION OF COUNCILORS

The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

The projected expenditure is **R16 144 million** for 2026/27 which is only 3.7% increase. The Municipality currently has 29 Councilors, which includes 15 ward Councilors as per the latest demarcations for 2021 Local Government Elections.

**Further details regarding the remuneration of Councilors can be obtained on the Supporting Table SA22 and SA23**

#### 1.4.3 DEPRECIATION AND ASSETS IMPAIRMENT

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Budget appropriations in this regard total **R73 000 million** for the 2026/27 financial year and represent 9.6% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is **R75 409 million** and **R77 822 million** respectively.

#### 1.4.4 FINANCE CHARGES

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital) and finance leases. Finance Charges budget is **R345 Thousand** for the 2026/27 budget year. The allocation for the two outer years of the MTREF period is **R357 Thousand** and **R368 Thousand** respectively.

#### 1.4.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases decreased to the proposed amount of **R173 308 million** for the 2026/27 budget year. The allocation for the two outer years of the MTREF period is **R179 027 million** and **R184 756 million** respectively. Bulk purchases take up to 23% of the operating budget for 2026/27.

#### 1.4.6 CONTRACTED SERVICES

Contracted Service budget is **R84 216 million** for the 2026/27 budget year. The allocation for the two outer years of the MTREF period is **R87 389 million** and **R103 003 million** respectively. Included in the contracted services is the budget for Vaal Central Water Board to operate and maintain water supply to most of Ga-segonyana Wards. The Municipality plans to reduce the use of consultants in some areas of their operations.

Description	2026/27 Medium Term Revenue & Expenditure Framework		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>			
<i>Outsourced Services</i>	50 821 190.00	54 465 290.00	56 112 178.36
<i>Consultants and Professional Services</i>	33 126 142.78	32 646 631.00	33 691 323.00
<i>Contractors</i>	268 355.00	277 211.00	13 199 408.13
<b><u>Contracted Services</u></b>	<b>84 215 687.78</b>	<b>87 389 132.00</b>	<b>103 002 909.49</b>

### 1.4.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at **R25 097 million** in 2026/27. The allocation for the outer two years of the MTREF period is **R26 373 million** and **R27 815 million** respectively. It should be noted that in terms of National Treasury Regulations and formats, repairs and maintenance is divided by other materials, contracted services and other expenditure.

### **REPAIRS AND MAINTENANCE**

Repairs and maintenance represent 3.1% of the total operating expenditure, even though the National Treasury guidelines provide for 8% of the Property, Plant and Equipment and Investment Property (Carrying Value).

During the compilation of the 2026/27 MTREF, operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the Municipality's infrastructure.

Our Roads are damaged by floods and the Municipality also budgeted to fix and reseal the potholes in the next financial year. Other stakeholders, such as the Northern Cape Premier, the mines and the Northern Cape Department for Roads and Public Works, pledged to assist the municipality with the resealing of some of our major roads.

The assumption may be that most of the infrastructure funded by Municipal Infrastructure Grant and other stakeholders, such as mines, could be perceived to be new and thus may not require huge maintenance in their early stages, but the expenditure will increase as time goes by. The Municipality will plan for the appropriate increases to meet the resultant expenditure.

There are also SLP projects where Mines appoint contractors to do maintenance on our Electrical Network.

We have accepted that we are operating an aged infrastructure, and with the current financial position, replacements are not easy to make. This means more funds will be required to pay for the required maintenance as well as increase in

personnel capacity to respond to service delivery demands as they get reported by our people and ward councilors.

The low expenditure relating to repairs and maintenance in the previous financial years should improve as preventative maintenance will be improved under this budget.

<b>Repairs and Maintenance by Expenditure Item</b>			
<b>Description</b>	<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
	<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
Inventory Consumed (Project Maintenance)	17 576	18 610	19 804
Contracted Services	2 182	2 155	2 128
Other Expenditure	4 700	4 855	5 010
<b>Repairs and Maintenance by Expenditure Item</b>	<b>24 458</b>	<b>25 620</b>	<b>26 942</b>

### 1.5 CAPITAL EXPENDITURE

Total capital budget of **R108 429 million** has been committed for 2026/2027 however this shows a decrease of 15 per cent when compared to the 2025/2026 Adjustment Budget.

The capital budget has decreased by **R65 638 million** for the 2026/27 financial year to **R106 693 million** as compared to the approved Adjustment Budget of **R172 331 million** for the 2025/26 period.

The capital budget is funded out of Government grants and subsidies and Internally Generated Fund. The Municipal Infrastructure Grant (MIG) remains the biggest source of government grants and subsidies

The Capital Budget will be funded as follows

<b>Capital Expenditure</b>		<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>R thousand</b>	<b>Adjusted Budget</b>	<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
<b>Capital Expenditure - Functional</b>				
<b>Governance and administration</b>	<b>974</b>	<b>3 810</b>	<b>-</b>	<b>-</b>
Finance and administration	974	3 810	-	-
<b>Community and public safety</b>	<b>15 558</b>	<b>14 346</b>	<b>-</b>	<b>-</b>
Community and social services	8 558	14 346	-	-
Sport and recreation	7 000	-	-	-
Public safety	-	-	-	-
<b>Economic and environmental services</b>	<b>61 550</b>	<b>31 240</b>	<b>24 265</b>	<b>21 828</b>
Planning and development	3 153	4 100	-	-
Road transport	58 397	27 140	24 265	21 828
<b>Trading services</b>	<b>94 249</b>	<b>57 296</b>	<b>95 592</b>	<b>90 192</b>
Energy sources	20 922	14 702	12 174	26 528
Water management	73 327	42 595	83 418	63 665
Waste water management	-	-	-	-
Waste management	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>172 331</b>	<b>106 693</b>	<b>119 857</b>	<b>112 021</b>
<b>Funded by:</b>				
National Government	151 552	97 083	119 857	112 021
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	5 618	-	-	-
<b>Internally generated funds</b>	<b>15 161</b>	<b>9 610</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>	<b>172 331</b>	<b>106 693</b>	<b>119 857</b>	<b>112 021</b>

**TableSA36 provides a detailed breakdown of capital projects for 2026/27 MREF.**

These tables present the main budget tables as required in terms of section 18 of the Municipal Budget and Reporting Regulations. These tables set out the Municipality 2026/27 budget and MTREF.

- Table A1: Budget Summary
- Table A2: Budget Financial Performance (standard classification)
- Table A3: Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4: Budget Financial Performance (revenue and expenditure)
- Table A5: Capital Expenditure Budget by vote and funding
- Table A6: Budget Financial Position
- Table A7: Adjustments Budget Cash Flows
- Table A8: Cash backed reserves/accumulated surplus reconciliation
- Table A9: Asset Management
- Table A10: Basic service delivery measurement

NC452 Ga-Segonyana - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	55,032	58,325	62,665	66,037	67,259	67,259	56,956	70,247	72,049	74,355
Service charges	184,783	233,479	270,354	292,912	312,662	312,662	255,874	335,981	340,973	351,884
Investment revenue	5,692	9,902	8,788	11,528	9,500	9,500	4,704	10,852	10,177	10,502
Transfer and subsidies - Operational	234,839	253,199	253,478	273,460	274,081	274,081	272,663	268,632	270,002	297,315
Other own revenue	56,259	35,128	94,513	77,823	86,966	86,966	34,174	91,758	94,269	97,286
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>536,605</b>	<b>590,035</b>	<b>689,799</b>	<b>721,760</b>	<b>750,469</b>	<b>750,469</b>	<b>624,371</b>	<b>777,469</b>	<b>787,470</b>	<b>831,342</b>
Employee costs	192,222	251,043	275,505	277,066	277,510	277,510	250,467	297,478	316,439	326,654
Remuneration of councillors	13,186	14,810	14,938	16,285	15,568	15,568	12,528	16,144	16,676	17,210
Depreciation, amortisation and impairment	91,154	88,286	98,008	70,000	75,000	75,000	75,242	73,000	75,409	77,822
Interest, Dividends and Rent on Land	3,378	3,998	9,691	346	331	331	584	345	357	368
Inventory consumed and bulk purchases	167,271	184,162	210,921	186,335	207,637	207,637	178,382	198,405	205,400	212,571
Transfers and subsidies	61	31	54	60	55	55	39	57	59	61
Other expenditure	253,302	212,228	173,276	174,123	180,979	180,979	151,198	160,805	167,274	185,444
<b>Total Expenditure</b>	<b>720,575</b>	<b>754,558</b>	<b>782,393</b>	<b>724,214</b>	<b>757,080</b>	<b>757,080</b>	<b>668,440</b>	<b>746,233</b>	<b>781,613</b>	<b>820,129</b>
<b>Surplus/(Deficit)</b>	<b>(183,970)</b>	<b>(164,523)</b>	<b>(92,594)</b>	<b>(2,455)</b>	<b>(6,612)</b>	<b>(6,612)</b>	<b>(44,069)</b>	<b>31,236</b>	<b>5,857</b>	<b>11,213</b>
Transfers and subsidies - capital (monetary allocations)	142,599	150,463	185,798	125,587	168,998	168,998	(139,160)	111,645	137,835	128,824
Transfers and subsidies - capital (in-kind)	9,668	26,614	5,424	-	12,700	12,700	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>133,430</b>	<b>159,316</b>	<b>177,664</b>	<b>134,587</b>	<b>172,330</b>	<b>172,330</b>	<b>132,740</b>	<b>106,693</b>	<b>119,857</b>	<b>112,021</b>
Transfers recognised - capital	121,128	126,398	164,417	125,587	146,125	146,125	123,199	97,083	119,857	112,021
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,386	4,356	9,027	9,000	15,161	15,161	9,540	9,610	-	-
<b>Total sources of capital funds</b>	<b>133,514</b>	<b>130,754</b>	<b>173,444</b>	<b>134,587</b>	<b>161,287</b>	<b>161,287</b>	<b>132,740</b>	<b>106,693</b>	<b>119,857</b>	<b>112,021</b>
<b>Financial position</b>										
Total current assets	179,801	175,098	190,419	163,998	152,599	152,599	275,711	431,605	601,835	837,329
Total non current assets	1,775,810	1,874,068	2,001,771	1,938,655	1,971,398	1,971,398	2,059,224	2,035,464	2,081,648	2,116,368
Total current liabilities	158,492	228,018	259,453	165,862	149,862	149,862	307,846	481,089	572,975	687,216
Total non current liabilities	68,944	82,678	95,639	75,716	75,716	75,716	94,900	95,639	95,639	95,639
Community wealth/Equity	1,725,918	1,738,471	1,814,891	1,861,075	1,898,419	1,898,419	1,949,294	1,890,341	2,014,869	2,170,842
<b>Cash flows</b>										
Net cash from (used) operating	127,017	(373,212)	(703,338)	185,105	199,779	199,779	199,779	213,763	217,832	216,550
Net cash from (used) investing	(167,326)	(178,000)	(198,294)	(134,546)	(172,289)	(172,289)	(172,289)	(134,090)	(168,117)	(162,448)
Net cash from (used) financing	(796)	(796)	(1,455)	(2,500)	(2,500)	(2,500)	(2,500)	2,500	2,500	2,500
<b>Cash/cash equivalents at the year end:</b>	<b>55,263</b>	<b>(513,798)</b>	<b>(866,140)</b>	<b>85,005</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>92,007</b>	<b>144,222</b>	<b>200,823</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	55,263	(513,798)	(866,140)	85,005	32,326	32,326	32,326	92,007	144,222	200,823
Application of cash and investments	39,551	104,514	101,253	158,752	121,097	121,097	80,261	25,540	4,995	2,229
<b>Balance - surplus (shortfall)</b>	<b>15,711</b>	<b>(618,312)</b>	<b>(967,393)</b>	<b>(73,747)</b>	<b>(88,771)</b>	<b>(88,771)</b>	<b>(47,935)</b>	<b>66,467</b>	<b>139,227</b>	<b>198,594</b>
<b>Asset management</b>										
Asset register summary (WDV)	1,495,299	1,520,457	1,568,315	1,866,188	1,886,654	1,886,654		1,553,800	1,502,545	1,357,145
Depreciation	91,154	88,286	98,008	70,000	75,000	75,000		73,000	75,409	77,822
Renewal and Upgrading of Existing Assets	46,064	77,544	51,556	23,596	34,940	34,940		76,059	107,683	85,493
Repairs and Maintenance	35,419	18,370	28,350	24,740	26,392	26,392		22,276	23,465	24,814
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-		-	-	-
Revenue cost of free services provided	(2,190)	(3,384)	(2,366)	(2,766)	(3,046)	(3,046)		(4,374)	(3,167)	(3,271)
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		128,176	114,293	184,644	131,650	136,892	136,892	144,941	148,089	152,725
Executive and council		11,340	8,056	8,341	8,688	8,688	8,688	8,996	9,306	9,597
Finance and administration		116,836	104,641	174,626	121,209	126,452	126,452	134,128	136,906	141,191
Internal audit		-	1,597	1,678	1,752	1,752	1,752	1,817	1,877	1,937
<b>Community and public safety</b>		39,940	36,886	28,457	33,492	36,242	36,242	44,066	28,478	29,387
Community and social services		5,634	5,599	9,851	12,155	14,641	14,641	21,428	5,092	5,254
Sport and recreation		9,977	15,702	3,954	4,145	4,095	4,095	4,331	4,474	4,617
Public safety		24,329	15,585	14,651	17,192	17,505	17,505	18,307	18,911	19,516
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		42,846	53,599	106,447	82,119	135,458	135,458	105,787	99,377	114,160
Planning and development		20,657	20,609	22,139	62,740	64,480	64,480	71,431	68,224	70,492
Road transport		21,939	32,643	83,950	19,008	70,608	70,608	33,971	30,756	43,258
Environmental protection		250	347	359	371	371	371	384	397	410
<b>Trading services</b>		477,902	562,322	561,472	600,086	623,575	623,575	594,320	649,361	663,894
Energy sources		235,517	270,460	299,366	302,265	296,505	296,505	304,358	304,836	319,279
Water management		132,801	170,924	146,706	161,519	190,147	190,147	161,968	212,928	193,956
Waste water management		62,587	68,685	58,982	76,840	77,461	77,461	65,837	67,700	84,717
Waste management		46,997	52,252	56,418	59,462	59,462	59,462	62,156	63,898	65,942
<b>Other</b>	4	9	11	0	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	688,872	767,111	881,020	847,347	932,167	932,167	889,114	925,305	960,166
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		272,882	259,761	259,200	245,100	245,556	245,556	250,946	263,495	271,831
Executive and council		22,626	23,738	24,373	26,613	25,708	25,708	26,926	27,815	28,705
Finance and administration		250,256	229,117	225,655	208,574	209,885	209,885	214,350	225,692	232,818
Internal audit		-	6,906	9,171	9,912	9,962	9,962	9,669	9,988	10,308
<b>Community and public safety</b>		60,817	72,682	81,998	74,352	75,105	75,105	81,833	86,372	89,136
Community and social services		13,948	16,232	17,689	18,914	17,987	17,987	19,525	20,686	21,348
Sport and recreation		12,116	16,236	18,751	18,918	18,741	18,741	22,382	23,410	24,159
Public safety		34,753	40,214	45,558	36,519	38,377	38,377	39,926	42,276	43,629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		84,493	85,599	92,344	87,000	89,786	89,786	87,960	90,851	94,275
Planning and development		39,333	43,846	47,860	48,829	45,146	45,146	47,531	48,469	50,110
Road transport		44,955	41,471	44,208	37,871	44,340	44,340	40,111	42,054	43,827
Environmental protection		205	282	276	300	300	300	318	328	339
<b>Trading services</b>		302,218	336,516	348,851	317,763	346,633	346,633	325,494	340,895	364,887
Energy sources		164,658	176,106	218,303	186,748	211,012	211,012	205,453	213,018	220,005
Water management		72,397	79,690	86,146	70,528	74,023	74,023	71,783	76,476	78,923
Waste water management		41,026	44,083	21,492	34,366	35,559	35,559	21,138	22,352	35,980
Waste management		24,136	36,637	22,910	26,120	26,040	26,040	27,120	29,048	29,978
<b>Other</b>	4	166	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	720,575	754,558	782,393	724,214	757,080	757,080	746,233	781,613	820,129
<b>Surplus/(Deficit) for the year</b>		(31,703)	12,553	98,627	123,132	175,087	175,087	142,881	143,692	140,037

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

**NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	###	2022/23	2023/24	2024/25
R thousand	1	Audited	Audited	Audited
<b>Revenue - Functional</b>				
<b>Municipal governance and administration</b>		<b>128,176</b>	<b>114,293</b>	<b>184,644</b>
Executive and council		11,340	8,056	8,341
Mayor and Council		9,895	6,459	6,663
Municipal Manager, Town Secretary and Chief Executive		1,445	1,597	1,678
Finance and administration		116,836	104,641	174,626
Administrative and Corporate Support		4,334	4,790	5,034
Asset Management		1,471	2,162	48,168
Finance		38,004	29,267	42,888
Fleet Management		-	-	-
Human Resources		11,131	3,644	3,882
Information Technology		1,445	1,597	1,678
Legal Services		2,427	1,597	1,678
Marketing, Customer Relations, Publicity and Media Co-ordination		1,445	1,597	1,678
Property Services		55,121	58,388	67,930
Risk Management		-	-	-
Security Services		-	-	-
Supply Chain Management		1,458	1,600	1,690
Valuation Service		-	-	-
Internal audit		-	1,597	1,678
Governance Function		-	1,597	1,678
<b>Community and public safety</b>		<b>39,940</b>	<b>36,886</b>	<b>28,457</b>
Community and social services		5,634	5,599	9,851
Aged Care		-	-	-
Agricultural		-	-	-
Animal Care and Diseases		-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1,488	1,648	1,728
Child Care Facilities		-	-	-
Community Halls and Facilities		34	1,293	5,334
Consumer Protection		-	-	-
Cultural Matters		-	-	-
Disaster Management		2,889	1,397	1,468
Education		-	-	-
Indigenous and Customary Law		-	-	-
Industrial Promotion		-	-	-
Language Policy		-	-	-
Libraries and Archives		1,222	1,261	1,320
Literacy Programmes		-	-	-
Media Services		-	-	-
Museums and Art Galleries		-	-	-
Population Development		-	-	-
Provincial Cultural Matters		-	-	-
Theatres		-	-	-
Zoo's		-	-	-
Sport and recreation		9,977	15,702	3,954
Beaches and Jetties		-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-
Community Parks (including Nurseries)		1,445	1,597	1,678
Recreational Facilities		1,836	2,082	2,210
Sports Grounds and Stadiums		6,696	12,024	66
Public safety		24,329	15,585	14,651
Civil Defence		-	-	-
Cleansing		-	-	-
Control of Public Nuisances		-	-	-
Fencing and Fences		-	-	-
Fire Fighting and Protection		12,101	1,632	1,832
Licensing and Control of Animals		-	-	-

<i>Police Forces, Traffic and Street Parking Control</i>	12,228	13,953	12,819
<i>Pounds</i>	-	-	-
<i>Housing</i>	-	-	-
<i>Housing</i>	-	-	-
<i>Informal Settlements</i>	-	-	-
<i>Health</i>	-	-	-
<i>Ambulance</i>	-	-	-
<i>Health Services</i>	-	-	-
<i>Laboratory Services</i>	-	-	-
<i>Food Control</i>	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-
<i>Vector Control</i>	-	-	-
<i>Chemical Safety</i>	-	-	-
<b>Economic and environmental services</b>	<b>42,846</b>	<b>53,599</b>	<b>106,447</b>
<i>Planning and development</i>	<b>20,657</b>	<b>20,609</b>	<b>22,139</b>
<i>Billboards</i>	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2,929	3,215	3,390
<i>Central City Improvement District</i>	-	-	-
<i>Development Facilitation</i>	3,912	2,506	2,830
<i>Economic Development/Planning</i>	3,445	3,207	3,473
<i>Regional Planning and Development</i>	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	7,771	8,682	9,447
<i>Project Management Unit</i>	2,600	3,000	3,000
<i>Provincial Planning</i>	-	-	-
<i>Support to Local Municipalities</i>	-	-	-
<i>Road transport</i>	<b>21,939</b>	<b>32,643</b>	<b>83,950</b>
<i>Public Transport</i>	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-
<i>Roads</i>	21,939	32,643	83,950
<i>Taxi Ranks</i>	-	-	-
<i>Environmental protection</i>	<b>250</b>	<b>347</b>	<b>359</b>
<i>Biodiversity and Landscape</i>	-	-	-
<i>Coastal Protection</i>	-	-	-
<i>Indigenous Forests</i>	-	-	-
<i>Nature Conservation</i>	250	347	359
<i>Pollution Control</i>	-	-	-
<i>Soil Conservation</i>	-	-	-
<b>Trading services</b>	<b>477,902</b>	<b>562,322</b>	<b>561,472</b>
<i>Energy sources</i>	<b>235,517</b>	<b>270,460</b>	<b>299,366</b>
<i>Electricity</i>	235,517	270,460	299,366
<i>Street Lighting and Signal Systems</i>	-	-	-
<i>Nonelectric Energy</i>	-	-	-
<i>Water management</i>	<b>132,801</b>	<b>170,924</b>	<b>146,706</b>
<i>Water Treatment</i>	122,776	369	(0)
<i>Water Distribution</i>	10,025	170,555	146,706
<i>Water Storage</i>	-	-	-
<i>Waste water management</i>	<b>62,587</b>	<b>68,685</b>	<b>58,982</b>
<i>Public Toilets</i>	-	-	-
<i>Sewerage</i>	2,641	66,330	58,980
<i>Storm Water Management</i>	-	-	-
<i>Waste Water Treatment</i>	59,946	2,355	2
<i>Waste management</i>	<b>46,997</b>	<b>52,252</b>	<b>56,418</b>
<i>Recycling</i>	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-
<i>Solid Waste Removal</i>	46,997	52,252	56,418
<i>Street Cleaning</i>	-	-	-
<b>Other</b>	<b>9</b>	<b>11</b>	<b>0</b>
<i>Abattoirs</i>	-	-	-
<i>Air Transport</i>	9	11	0
<i>Forestry</i>	-	-	-
<i>Licensing and Regulation</i>	-	-	-

Markets	-	-	-
Tourism	-	-	-
<b>Total Revenue - Functional</b>	<b>688,872</b>	<b>767,111</b>	<b>881,020</b>
<b>Expenditure - Functional</b>			
<b>Municipal governance and administration</b>	<b>272,882</b>	<b>259,761</b>	<b>259,200</b>
Executive and council	22,626	23,738	24,373
Mayor and Council	16,314	17,203	17,274
Municipal Manager, Town Secretary and Chief Executive	6,312	6,534	7,099
Finance and administration	250,256	229,117	225,655
Administrative and Corporate Support	27,441	36,305	39,148
Asset Management	14,449	8,019	7,102
Finance	108,547	86,657	71,884
Fleet Management	32,682	30,677	29,834
Human Resources	13,738	17,494	23,719
Information Technology	7,822	4,499	8,925
Legal Services	7,011	8,674	7,699
Marketing, Customer Relations, Publicity and Media Co-ordination	1,676	1,157	1,682
Property Services	22,115	13,425	9,155
Risk Management	-	-	-
Security Services	10,269	15,535	18,949
Supply Chain Management	4,506	6,676	7,558
Valuation Service	-	-	-
Internal audit	-	6,906	9,171
Governance Function	-	6,906	9,171
<b>Community and public safety</b>	<b>60,817</b>	<b>72,682</b>	<b>81,998</b>
Community and social services	<b>13,948</b>	<b>16,232</b>	<b>17,689</b>
Aged Care	-	-	-
Agricultural	-	-	-
Animal Care and Diseases	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	2,429	2,877	2,734
Child Care Facilities	-	-	-
Community Halls and Facilities	986	1,443	1,078
Consumer Protection	-	-	-
Cultural Matters	-	-	-
Disaster Management	1,852	1,005	1,186
Education	-	-	-
Indigenous and Customary Law	-	-	-
Industrial Promotion	-	-	-
Language Policy	-	-	-
Libraries and Archives	8,681	10,907	12,691
Literacy Programmes	-	-	-
Media Services	-	-	-
Museums and Art Galleries	-	-	-
Population Development	-	-	-
Provincial Cultural Matters	-	-	-
Theatres	-	-	-
Zoo's	-	-	-
Sport and recreation	<b>12,116</b>	<b>16,236</b>	<b>18,751</b>
Beaches and Jetties	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-
Community Parks (including Nurseries)	8,022	11,592	12,331
Recreational Facilities	2,852	3,361	5,358
Sports Grounds and Stadiums	1,242	1,282	1,062
Public safety	<b>34,753</b>	<b>40,214</b>	<b>45,558</b>
Civil Defence	-	-	-
Cleansing	-	-	-
Control of Public Nuisances	-	-	-
Fencing and Fences	-	-	-
Fire Fighting and Protection	11,951	7,866	10,043
Licensing and Control of Animals	-	-	-
Police Forces, Traffic and Street Parking Control	22,802	32,348	35,515

<i>Pounds</i>	-	-	-
Housing	-	-	-
<i>Housing</i>	-	-	-
<i>Informal Settlements</i>	-	-	-
Health	-	-	-
<i>Ambulance</i>	-	-	-
<i>Health Services</i>	-	-	-
<i>Laboratory Services</i>	-	-	-
<i>Food Control</i>	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-
<i>Vector Control</i>	-	-	-
<i>Chemical Safety</i>	-	-	-

<b>Economic and environmental services</b>		<b>84,493</b>	<b>85,599</b>	<b>92,344</b>
Planning and development		39,333	43,846	47,860
<i>Billboards</i>		-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		4,513	5,281	5,829
<i>Central City Improvement District</i>		-	-	-
<i>Development Facilitation</i>		11,368	13,681	14,855
<i>Economic Development/Planning</i>		6,500	7,308	8,116
<i>Regional Planning and Development</i>		-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		14,062	14,577	16,060
<i>Project Management Unit</i>		2,890	3,000	3,000
<i>Provincial Planning</i>		-	-	-
<i>Support to Local Municipalities</i>		-	-	-
Road transport		44,955	41,471	44,208
<i>Public Transport</i>		-	-	-
<i>Road and Traffic Regulation</i>		-	-	-
<i>Roads</i>		44,955	41,471	44,208
<i>Taxi Ranks</i>		-	-	-
Environmental protection		205	282	276
<i>Biodiversity and Landscape</i>		-	-	-
<i>Coastal Protection</i>		-	-	-
<i>Indigenous Forests</i>		-	-	-
<i>Nature Conservation</i>		205	282	276
<i>Pollution Control</i>		-	-	-
<i>Soil Conservation</i>		-	-	-
<b>Trading services</b>		<b>302,218</b>	<b>336,516</b>	<b>348,851</b>
Energy sources		164,658	176,106	218,303
<i>Electricity</i>		164,658	176,106	218,303
<i>Street Lighting and Signal Systems</i>		-	-	-
<i>Nonelectric Energy</i>		-	-	-
Water management		72,397	79,690	86,146
<i>Water Treatment</i>		32,700	(20)	-
<i>Water Distribution</i>		39,698	79,710	86,146
<i>Water Storage</i>		-	-	-
Waste water management		41,026	44,083	21,492
<i>Public Toilets</i>		-	-	-
<i>Sewerage</i>		10,990	43,611	21,492
<i>Storm Water Management</i>		-	-	-
<i>Waste Water Treatment</i>		30,036	473	-
Waste management		24,136	36,637	22,910
<i>Recycling</i>		-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-
<i>Solid Waste Removal</i>		24,136	36,637	22,910
<i>Street Cleaning</i>		-	-	-
<b>Other</b>		<b>166</b>	<b>-</b>	<b>-</b>
Abattoirs		-	-	-
Air Transport		166	-	-
Forestry		-	-	-
Licensing and Regulation		-	-	-
Markets		-	-	-
Tourism		-	-	-
<b>Total Expenditure - Functional</b>	3	<b>720,575</b>	<b>754,558</b>	<b>782,393</b>
<b>Surplus/(Deficit) for the year</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>
<i>References</i>				

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Re under 'Other'. Assign associate share to relevant classification

tion)

Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
131,650	136,892	136,892	144,941	148,089	152,725
8,688	8,688	8,688	8,996	9,306	9,597
6,936	6,936	6,936	7,179	7,429	7,660
1,752	1,752	1,752	1,817	1,877	1,937
121,209	126,452	126,452	134,128	136,906	141,191
5,257	5,257	5,257	5,451	5,631	5,811
2,271	2,271	2,271	2,355	2,433	2,511
32,887	35,521	35,521	39,548	39,721	40,896
-	-	-	-	-	-
3,000	3,265	3,265	3,171	3,276	3,381
1,752	1,752	1,752	1,817	1,877	1,937
1,754	1,754	1,754	1,819	1,879	1,939
1,752	1,752	1,752	1,817	1,877	1,937
70,754	73,126	73,126	76,332	78,335	80,841
-	-	-	-	-	-
-	-	-	-	-	-
1,781	1,752	1,752	1,817	1,877	1,937
-	-	-	-	-	-
1,752	1,752	1,752	1,817	1,877	1,937
1,752	1,752	1,752	1,817	1,877	1,937
33,492	36,242	36,242	44,066	28,478	29,387
12,155	14,641	14,641	21,428	5,092	5,254
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,881	1,881	1,881	1,919	1,982	2,046
-	-	-	-	-	-
7,392	9,874	9,874	16,531	34	35
-	-	-	-	-	-
-	-	-	-	-	-
1,535	1,535	1,535	1,591	1,644	1,697
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,346	1,351	1,351	1,386	1,432	1,476
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,145	4,095	4,095	4,331	4,474	4,617
-	-	-	-	-	-
-	-	-	-	-	-
1,754	1,754	1,754	1,819	1,879	1,939
2,333	2,283	2,283	2,413	2,492	2,572
58	58	58	100	103	107
17,192	17,505	17,505	18,307	18,911	19,516
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,798	1,843	1,843	1,969	2,034	2,099
-	-	-	-	-	-

15,394	15,662	15,662	16,338	16,877	17,417
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
82,119	135,458	135,458	105,787	99,377	114,160
62,740	64,480	64,480	71,431	68,224	70,492
-	-	-	-	-	-
3,554	3,554	3,554	3,686	3,807	3,929
-	-	-	-	-	-
3,188	4,188	4,188	4,843	4,486	4,629
3,728	3,728	3,728	3,807	2,466	2,545
-	-	-	-	-	-
49,270	50,010	50,010	52,144	53,865	55,589
3,000	3,000	3,000	6,952	3,600	3,800
-	-	-	-	-	-
-	-	-	-	-	-
19,008	70,608	70,608	33,971	30,756	43,258
-	-	-	-	-	-
-	-	-	-	-	-
19,008	70,608	70,608	33,971	30,756	43,258
-	-	-	-	-	-
371	371	371	384	397	410
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
371	371	371	384	397	410
-	-	-	-	-	-
-	-	-	-	-	-
600,086	623,575	623,575	594,320	649,361	663,894
302,265	296,505	296,505	304,358	304,836	319,279
302,265	296,505	296,505	304,358	304,836	319,279
-	-	-	-	-	-
-	-	-	-	-	-
161,519	190,147	190,147	161,968	212,928	193,956
-	-	-	-	-	-
161,519	190,147	190,147	161,968	212,928	193,956
-	-	-	-	-	-
76,840	77,461	77,461	65,837	67,700	84,717
-	-	-	-	-	-
76,840	77,461	77,461	65,837	67,700	84,717
-	-	-	-	-	-
-	-	-	-	-	-
59,462	59,462	59,462	62,156	63,898	65,942
-	-	-	-	-	-
-	-	-	-	-	-
59,462	59,462	59,462	62,156	63,898	65,942
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
<b>847,347</b>	<b>932,167</b>	<b>932,167</b>	<b>889,114</b>	<b>925,305</b>	<b>960,166</b>
<b>245,100</b>	<b>245,556</b>	<b>245,556</b>	<b>250,946</b>	<b>263,495</b>	<b>271,831</b>
26,613	25,708	25,708	26,926	27,815	28,705
18,749	17,990	17,990	18,084	18,681	19,279
7,865	7,719	7,719	8,842	9,134	9,426
208,574	209,885	209,885	214,350	225,692	232,818
40,684	40,436	40,436	43,395	46,377	47,861
7,274	6,892	6,892	10,235	7,967	8,222
61,178	68,097	68,097	63,838	68,428	70,522
31,807	27,892	27,892	26,761	29,194	30,128
18,015	14,986	14,986	20,212	21,396	22,081
9,235	10,735	10,735	9,909	10,236	10,564
6,212	5,325	5,325	4,930	5,093	5,256
2,284	2,070	2,070	2,098	2,168	2,237
5,977	6,507	6,507	5,886	6,339	6,542
-	-	-	-	-	-
18,091	18,883	18,883	18,751	19,887	20,523
7,819	8,064	8,064	8,333	8,608	8,883
-	-	-	-	-	-
9,912	9,962	9,962	9,669	9,988	10,308
9,912	9,962	9,962	9,669	9,988	10,308
<b>74,352</b>	<b>75,105</b>	<b>75,105</b>	<b>81,833</b>	<b>86,372</b>	<b>89,136</b>
<b>18,914</b>	<b>17,987</b>	<b>17,987</b>	<b>19,525</b>	<b>20,686</b>	<b>21,348</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,046	2,954	2,954	3,184	3,290	3,395
-	-	-	-	-	-
1,000	1,000	1,000	937	968	999
-	-	-	-	-	-
-	-	-	-	-	-
2,142	1,293	1,293	1,153	1,191	1,229
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,726	12,739	12,739	14,251	15,238	15,725
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>18,918</b>	<b>18,741</b>	<b>18,741</b>	<b>22,382</b>	<b>23,410</b>	<b>24,159</b>
-	-	-	-	-	-
-	-	-	-	-	-
13,517	13,418	13,418	16,321	17,376	17,932
4,251	4,201	4,201	4,089	4,224	4,359
1,150	1,122	1,122	1,972	1,810	1,868
<b>36,519</b>	<b>38,377</b>	<b>38,377</b>	<b>39,926</b>	<b>42,276</b>	<b>43,629</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,571	10,535	10,535	10,824	11,698	12,073
-	-	-	-	-	-
26,949	27,843	27,843	29,101	30,578	31,556

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

87,000	89,786	89,786	87,960	90,851	94,275
48,829	45,146	45,146	47,531	48,469	50,110
-	-	-	-	-	-
6,280	5,844	5,844	7,101	7,335	7,570
-	-	-	-	-	-
15,484	14,909	14,909	15,270	16,290	16,811
8,800	8,711	8,711	8,256	7,578	7,821
-	-	-	-	-	-
15,266	12,681	12,681	13,110	13,801	14,242
3,000	3,000	3,000	3,794	3,465	3,665
-	-	-	-	-	-
-	-	-	-	-	-
37,871	44,340	44,340	40,111	42,054	43,827
-	-	-	-	-	-
-	-	-	-	-	-
37,871	44,340	44,340	40,111	42,054	43,827
-	-	-	-	-	-
300	300	300	318	328	339
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
300	300	300	318	328	339
-	-	-	-	-	-
-	-	-	-	-	-
317,763	346,633	346,633	325,494	340,895	364,887
186,748	211,012	211,012	205,453	213,018	220,005
186,748	211,012	211,012	205,453	213,018	220,005
-	-	-	-	-	-
-	-	-	-	-	-
70,528	74,023	74,023	71,783	76,476	78,923
-	-	-	-	-	-
70,528	74,023	74,023	71,783	76,476	78,923
-	-	-	-	-	-
34,366	35,559	35,559	21,138	22,352	35,980
-	-	-	-	-	-
34,366	35,559	35,559	21,138	22,352	35,980
-	-	-	-	-	-
-	-	-	-	-	-
26,120	26,040	26,040	27,120	29,048	29,978
-	-	-	-	-	-
-	-	-	-	-	-
26,120	26,040	26,040	27,120	29,048	29,978
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
724,214	757,080	757,080	746,233	781,613	820,129
123,132	175,087	175,087	142,881	143,692	140,037

regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed

**NC452 Ga-Segonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		11,340	8,056	8,341	8,688	8,688	8,688	8,996	9,306	9,597
Vote 2 - FINANCE AND ADMINISTRATION		116,836	104,641	174,626	121,209	126,452	126,452	134,128	136,906	141,191
Vote 3 - COMMUNITY AND SOCIAL SERVICES		5,634	5,599	9,851	12,155	14,641	14,641	21,428	5,092	5,254
Vote 4 - SPORTS & RECREATION		9,977	15,702	3,954	4,145	4,095	4,095	4,331	4,474	4,617
Vote 5 - PUBLIC SAFETY		12,101	1,632	1,832	1,798	1,843	1,843	1,969	2,034	2,099
Vote 6 - PLANNING AND DEVELOPMENT		20,657	20,609	22,139	62,740	64,480	64,480	71,431	68,224	70,492
Vote 7 - ROAD TRANSPORT		34,167	46,597	96,769	34,402	86,270	86,270	50,310	47,633	60,675
Vote 8 - ENVIRONMENTAL PROTECTION		250	347	359	371	371	371	384	397	410
Vote 9 - ENERGY SOURCES		235,517	270,460	299,366	302,265	296,505	296,505	304,358	304,836	319,279
Vote 10 - WATER MANAGEMENT		132,801	170,924	146,706	161,519	190,147	190,147	161,968	212,928	193,956
Vote 11 - WASTE WATER MANAGEMENT		62,587	68,685	58,982	76,840	77,461	77,461	65,837	67,700	84,717
Vote 12 - WASTE MANAGEMENT		46,997	52,252	56,418	59,462	59,462	59,462	62,156	63,898	65,942
Vote 13 - Other		9	11	0	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>688,872</b>	<b>765,514</b>	<b>879,342</b>	<b>845,594</b>	<b>930,415</b>	<b>930,415</b>	<b>887,297</b>	<b>923,428</b>	<b>958,229</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		22,626	23,738	24,373	26,613	25,708	25,708	26,926	27,815	28,705
Vote 2 - FINANCE AND ADMINISTRATION		248,828	227,611	224,496	206,945	208,256	208,256	212,760	224,050	231,123
Vote 3 - COMMUNITY AND SOCIAL SERVICES		13,948	16,232	17,689	18,914	17,987	17,987	19,525	20,686	21,348
Vote 4 - SPORTS & RECREATION		12,116	16,236	18,751	18,918	18,741	18,741	22,382	23,410	24,159
Vote 5 - PUBLIC SAFETY		11,951	7,866	10,043	9,571	10,535	10,535	10,824	11,698	12,073
Vote 6 - PLANNING AND DEVELOPMENT		39,333	43,846	47,860	48,829	45,146	45,146	47,531	48,469	50,110
Vote 7 - ROAD TRANSPORT		67,757	73,819	79,723	64,819	72,183	72,183	69,213	72,632	75,384
Vote 8 - ENVIRONMENTAL PROTECTION		205	282	276	300	300	300	318	328	339
Vote 9 - ENERGY SOURCES		164,658	176,106	218,303	186,698	210,982	210,982	205,453	213,018	220,005
Vote 10 - WATER MANAGEMENT		72,397	79,690	86,146	70,528	74,023	74,023	71,783	76,476	78,923
Vote 11 - WASTE WATER MANAGEMENT		41,026	44,083	21,492	34,366	35,559	35,559	21,138	22,352	35,980
Vote 12 - WASTE MANAGEMENT		24,061	36,367	22,670	25,708	25,628	25,628	26,693	28,607	29,522
Vote 13 - Other		166	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>719,071</b>	<b>745,875</b>	<b>771,822</b>	<b>712,211</b>	<b>745,047</b>	<b>745,047</b>	<b>734,547</b>	<b>769,541</b>	<b>807,671</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(30,199)</b>	<b>19,639</b>	<b>107,520</b>	<b>133,383</b>	<b>185,368</b>	<b>185,368</b>	<b>152,750</b>	<b>153,887</b>	<b>150,558</b>

**References**

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

**NC452 Ga-Segonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year
<b>R thousand</b>							
<b>Revenue by Vote</b>	1						
<b>Vote 1 - Executive &amp; Council</b>		<b>11,340</b>	<b>8,056</b>	<b>8,341</b>	<b>8,688</b>	<b>8,688</b>	<b>8,688</b>
1.1 - Mayor and Council: Ward Admin ( Dept 050)		-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council ( Dept 020)		-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive: C		11,340	8,056	8,341	8,688	8,688	8,688
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		<b>116,836</b>	<b>104,641</b>	<b>174,626</b>	<b>121,209</b>	<b>126,452</b>	<b>126,452</b>
2.1 - Marketing Customer Relations Publicity and Media Co-ordi		1,445	1,597	1,678	1,752	1,752	1,752
2.2 - Legal Services: Legal Services Section (New)		2,427	1,597	1,678	1,754	1,754	1,754
2.3 - Administrative and Corporate Support: Office of Corporate		2,408	2,694	2,831	2,957	2,957	2,957
2.4 - Administrative and Corporate Support: Community Service		1,926	2,096	2,202	2,300	2,300	2,300
2.5 - Security Services: Security Services Admin (New)		-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety		11,131	3,644	3,882	3,000	3,265	3,265
2.7 - Property Services: Assessment Rates (220)		55,121	58,388	67,930	70,754	73,126	73,126
2.8 - Fleet Management: Workshop ( dept 440)		-	-	-	-	-	-
2.9 - Information Technology: Information Technology ( Dept 04		1,445	1,597	1,678	1,752	1,752	1,752
2.10 - FINANCE		40,934	33,029	92,746	36,939	39,545	39,545
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		<b>5,634</b>	<b>5,599</b>	<b>9,851</b>	<b>12,155</b>	<b>14,641</b>	<b>14,641</b>
3.1 - Health Services: Health Services ( Dept 460)		-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management ( Dept		-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives		-	-	-	-	-	-
3.4 - Libraries and Archives: Library ( Dept 120)		-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)		2,889	1,397	1,468	1,535	1,535	1,535
3.6 - Community Halls and Facilities: Community Halls ( New)		34	1,293	5,334	7,392	9,874	9,874
3.7 - Libraries and Archives: Library { dept 120 }		1,222	1,261	1,320	1,346	1,351	1,351
3.8 - Cemeteries Funeral Parlours and Crematoriums: Cemetery		1,488	1,648	1,728	1,881	1,881	1,881
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - SPORTS &amp; RECREATION</b>		<b>9,977</b>	<b>15,702</b>	<b>3,954</b>	<b>4,145</b>	<b>4,095</b>	<b>4,095</b>
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)		6,696	12,024	66	58	58	58
4.2 - Community Parks (including Nurseries): Municipal Parks(3		1,445	1,597	1,678	1,754	1,754	1,754
4.3 - Recreational Facilities: Caravan & swimming( Dept 360,36		1,780	2,028	2,142	2,333	2,283	2,283
4.4 - Recreational Facilities: Estates (340)		57	54	69	-	-	-
4.5 - Cultural Matters: Parks & Recreation ( Dept 355)		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
<b>Vote 5 - PUBLIC SAFETY</b>		<b>12,101</b>	<b>1,632</b>	<b>1,832</b>	<b>1,798</b>	<b>1,843</b>	<b>1,843</b>
5.1 - Core Function:Fire Fighting and Protection		-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade ( Dept 180)		12,101	1,632	1,832	1,798	1,843	1,843
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-
<b>Vote 6 - PLANNING AND DEVELOPMENT</b>		<b>20,657</b>	<b>20,609</b>	<b>22,139</b>	<b>62,740</b>	<b>64,480</b>	<b>64,480</b>
6.1 - Property Services: Municipal Buildings ( Dept 345)		3,912	2,506	2,830	3,188	4,188	4,188
6.2 - Project Management Unit: PMU Office (772)		2,600	3,000	3,000	3,000	3,000	3,000

6.3 - Fire Fighting and Protection: Fire Brigade ( Dept 180)	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP & PM	1,445	1,597	1,678	1,752	1,752	1,752
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED ( Dep	1,484	1,618	1,712	1,802	1,802	1,802
6.6 - Economic Development/Planning: Technical Admin (310)	1,926	2,096	2,202	2,302	2,302	2,302
6.7 - Economic Development/Planning: Expanded Public Works	1,519	1,111	1,271	1,426	1,426	1,426
6.8 - Town Planning Building Regulations and Enforcement and	7,771	8,682	9,447	49,270	50,010	50,010
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - ROAD TRANSPORT</b>	<b>34,167</b>	<b>46,597</b>	<b>96,769</b>	<b>34,402</b>	<b>86,270</b>	<b>86,270</b>
7.1 - Police Forces Traffic and Street Parking Control: Traffic ( d	12,228	13,953	12,819	15,394	15,662	15,662
7.2 - Core Function:Police Forces Traffic and Street Parking Cor	-	-	-	-	-	-
7.3 - Roads: Public Works ( Dept 330)	21,939	32,643	83,950	19,008	70,608	70,608
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING ROAD	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services ( Dept 310)	-	-	-	-	-	-
7.9 - Roads	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
<b>Vote 8 - ENVIRONMENTAL PROTECTION</b>	<b>250</b>	<b>347</b>	<b>359</b>	<b>371</b>	<b>371</b>	<b>371</b>
8.1 - Nature Conservation: Nature Reserve (350)	250	347	359	371	371	371
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
<b>Vote 9 - ENERGY SOURCES</b>	<b>235,517</b>	<b>270,460</b>	<b>299,366</b>	<b>302,265</b>	<b>296,505</b>	<b>296,505</b>
9.1 - Electricity: Electricity ( Dept 410, 405)	235,517	270,460	299,366	302,265	296,505	296,505
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER MANAGEMENT</b>	<b>132,801</b>	<b>170,924</b>	<b>146,706</b>	<b>161,519</b>	<b>190,147</b>	<b>190,147</b>
10.1 - Water Distribution: Water ( Dept 380)	10,025	170,555	146,706	161,519	190,147	190,147
10.2 - Water Treatment: Water ( Dept 380)	122,776	369	(0)	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILES WA	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG WATE	-	-	-	-	-	-
10.5 - Water Treatment	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - WASTE WATER MANAGEMENT</b>	<b>62,587</b>	<b>68,685</b>	<b>58,982</b>	<b>76,840</b>	<b>77,461</b>	<b>77,461</b>
11.1 - Sewerage: Sewerage ( Dept 420)	62,587	68,685	58,982	76,840	77,461	77,461
11.2 - Waste Water Treatment: Sewerage ( Dept 420)	-	-	-	-	-	-
11.3 - Waste Water Treatment: KHETHWAYO CONS-DITSHOS	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-

<b>Vote 12 - WASTE MANAGEMENT</b>		<b>46,997</b>	<b>52,252</b>	<b>56,418</b>	<b>59,462</b>	<b>59,462</b>	<b>59,462</b>
12.1 - Solid Waste Removal: Cleansing ( Dept 480)		46,997	52,252	56,418	59,462	59,462	59,462
12.2 -		-	-	-	-	-	-
12.3 -		-	-	-	-	-	-
12.4 -		-	-	-	-	-	-
12.5 -		-	-	-	-	-	-
12.6 -		-	-	-	-	-	-
12.7 -		-	-	-	-	-	-
12.8 -		-	-	-	-	-	-
12.9 -		-	-	-	-	-	-
12.10 -		-	-	-	-	-	-
<b>Vote 13 - Other</b>		<b>9</b>	<b>11</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
13.1 - Air Transport: Airstrip (370)		9	11	0	-	-	-
13.2 -		-	-	-	-	-	-
13.3 -		-	-	-	-	-	-
13.4 -		-	-	-	-	-	-
13.5 -		-	-	-	-	-	-
13.6 -		-	-	-	-	-	-
13.7 -		-	-	-	-	-	-
13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
<b>Vote 14 -</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
<b>Vote 15 -</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>688,872</b>	<b>765,514</b>	<b>879,342</b>	<b>845,594</b>	<b>930,415</b>	<b>930,415</b>

<b>Expenditure by Vote</b>	1						
<b>Vote 1 - Executive &amp; Council</b>		<b>22,626</b>	<b>23,738</b>	<b>24,373</b>	<b>26,613</b>	<b>25,708</b>	<b>25,708</b>
1.1 - Mayor and Council: Ward Admin ( Dept 050)		-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council ( Dept 020)		-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive: C		22,626	23,738	24,373	26,613	25,708	25,708
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		<b>248,828</b>	<b>227,611</b>	<b>224,496</b>	<b>206,945</b>	<b>208,256</b>	<b>208,256</b>
2.1 - Marketing Customer Relations Publicity and Media Co-ordi		1,676	1,157	1,682	2,284	2,070	2,070
2.2 - Legal Services: Legal Services Section (New)		7,011	8,674	7,699	6,212	5,325	5,325
2.3 - Administrative and Corporate Support: Office of Corporate		21,374	27,716	29,902	31,641	32,086	32,086
2.4 - Administrative and Corporate Support: Community Service		6,067	8,589	9,246	9,043	8,349	8,349
2.5 - Security Services: Security Services Admin (New)		10,269	15,535	18,949	18,091	18,883	18,883
2.6 - Human Resources: HR and Health & Safety		13,738	17,494	23,719	18,015	14,986	14,986
2.7 - Property Services: Assessment Rates (220)		22,115	13,425	9,155	5,977	6,507	6,507
2.8 - Fleet Management: Workshop ( dept 440)		31,490	29,432	28,876	30,463	26,548	26,548
2.9 - Information Technology: Information Technology ( Dept 04		7,585	4,238	8,724	8,949	10,449	10,449
2.10 - FINANCE		127,503	101,352	86,544	76,270	83,053	83,053
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		<b>13,948</b>	<b>16,232</b>	<b>17,689</b>	<b>18,914</b>	<b>17,987</b>	<b>17,987</b>
3.1 - Health Services: Health Services ( Dept 460)		-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management ( Dept		-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives		-	-	-	-	-	-
3.4 - Libraries and Archives: Library ( Dept 120)		-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)		1,852	1,005	1,186	2,142	1,293	1,293
3.6 - Community Halls and Facilities: Community Halls ( New)		986	1,443	1,078	1,000	1,000	1,000
3.7 - Libraries and Archives: Library { dept 120 }		8,681	10,907	12,691	12,726	12,739	12,739
3.8 - Cemeteries Funeral Parlours and Crematoriums: Cemetery		2,429	2,877	2,734	3,046	2,954	2,954
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - SPORTS &amp; RECREATION</b>		<b>12,116</b>	<b>16,236</b>	<b>18,751</b>	<b>18,918</b>	<b>18,741</b>	<b>18,741</b>
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)		1,242	1,282	1,062	1,150	1,122	1,122
4.2 - Community Parks (including Nurseries): Municipal Parks(34		8,022	11,592	12,331	13,517	13,418	13,418
4.3 - Recreational Facilities: Caravan & swimming( Dept 360,364		2,848	3,358	5,356	4,249	4,199	4,199
4.4 - Recreational Facilities: Estates (340)		4	3	2	2	2	2
4.5 - Cultural Matters: Parks & Recreation ( Dept 355)		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
<b>Vote 5 - PUBLIC SAFETY</b>		<b>11,951</b>	<b>7,866</b>	<b>10,043</b>	<b>9,571</b>	<b>10,535</b>	<b>10,535</b>
5.1 - Core Function:Fire Fighting and Protection		-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade ( Dept 180)		11,951	7,866	10,043	9,571	10,535	10,535
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-
<b>Vote 6 - PLANNING AND DEVELOPMENT</b>		<b>39,333</b>	<b>43,846</b>	<b>47,860</b>	<b>48,829</b>	<b>45,146</b>	<b>45,146</b>
6.1 - Property Services: Municipal Buildings ( Dept 345)		11,368	13,681	14,855	15,484	14,909	14,909
6.2 - Project Management Unit: PMU Office (772)		2,890	3,000	3,000	3,000	3,000	3,000
6.3 - Fire Fighting and Protection: Fire Brigade ( Dept 180)		-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP & PM		1,798	2,068	2,314	1,963	2,030	2,030
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED ( Dep		2,715	3,213	3,515	4,317	3,815	3,815
6.6 - Economic Development/Planning: Technical Admin (310)		4,981	6,216	6,869	7,374	7,335	7,335

6.7 - Economic Development/Planning: Expanded Public Works	1,519	1,092	1,247	1,426	1,376	1,376
6.8 - Town Planning Building Regulations and Enforcement and	14,062	14,577	16,060	15,266	12,681	12,681
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - ROAD TRANSPORT</b>	<b>67,757</b>	<b>73,819</b>	<b>79,723</b>	<b>64,819</b>	<b>72,183</b>	<b>72,183</b>
7.1 - Police Forces Traffic and Street Parking Control: Traffic ( d	22,802	32,348	35,515	26,949	27,843	27,843
7.2 - Core Function:Police Forces Traffic and Street Parking Cor	-	-	-	-	-	-
7.3 - Roads: Public Works ( Dept 330)	44,955	41,471	44,208	37,871	44,340	44,340
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING ROAD	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services ( Dept 310)	-	-	-	-	-	-
7.9 - Roads	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
<b>Vote 8 - ENVIRONMENTAL PROTECTION</b>	<b>205</b>	<b>282</b>	<b>276</b>	<b>300</b>	<b>300</b>	<b>300</b>
8.1 - Nature Conservation: Nature Reserve (350)	205	282	276	300	300	300
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
<b>Vote 9 - ENERGY SOURCES</b>	<b>164,658</b>	<b>176,106</b>	<b>218,303</b>	<b>186,698</b>	<b>210,982</b>	<b>210,982</b>
9.1 - Electricity: Electricity ( Dept 410, 405)	164,658	176,106	218,303	186,698	210,982	210,982
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER MANAGEMENT</b>	<b>72,397</b>	<b>79,690</b>	<b>86,146</b>	<b>70,528</b>	<b>74,023</b>	<b>74,023</b>
10.1 - Water Distribution: Water ( Dept 380)	39,698	79,710	86,146	70,528	74,023	74,023
10.2 - Water Treatment: Water ( Dept 380)	32,700	(20)	-	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILES WA	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG WATE	-	-	-	-	-	-
10.5 - Water Treatment	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - WASTE WATER MANAGEMENT</b>	<b>41,026</b>	<b>44,083</b>	<b>21,492</b>	<b>34,366</b>	<b>35,559</b>	<b>35,559</b>
11.1 - Sewerage: Sewerage ( Dept 420)	39,325	44,083	21,492	34,366	35,559	35,559
11.2 - Waste Water Treatment: Sewerage ( Dept 420)	-	-	-	-	-	-
11.3 - Waste Water Treatment: KHETHWAYO CONS-DITSHOS	1,701	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
<b>Vote 12 - WASTE MANAGEMENT</b>	<b>24,061</b>	<b>36,367</b>	<b>22,670</b>	<b>25,708</b>	<b>25,628</b>	<b>25,628</b>
12.1 - Solid Waste Removal: Cleansing ( Dept 480)	24,061	36,367	22,670	25,708	25,628	25,628
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-

12.4 -		-	-	-	-	-	-
12.5 -		-	-	-	-	-	-
12.6 -		-	-	-	-	-	-
12.7 -		-	-	-	-	-	-
12.8 -		-	-	-	-	-	-
12.9 -		-	-	-	-	-	-
12.10 -		-	-	-	-	-	-
<b>Vote 13 - Other</b>		<b>166</b>	-	-	-	-	-
13.1 - Air Transport: Airstrip (370)		166	-	-	-	-	-
13.2 -		-	-	-	-	-	-
13.3 -		-	-	-	-	-	-
13.4 -		-	-	-	-	-	-
13.5 -		-	-	-	-	-	-
13.6 -		-	-	-	-	-	-
13.7 -		-	-	-	-	-	-
13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
<b>Vote 15 -</b>		-	-	-	-	-	-
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>719,071</b>	<b>745,875</b>	<b>771,822</b>	<b>712,211</b>	<b>745,047</b>	<b>745,047</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(30,199)</b>	<b>19,639</b>	<b>107,520</b>	<b>133,383</b>	<b>185,368</b>	<b>185,368</b>

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year	Budget Year +1	Budget Year +2
8,996	9,306	9,597
-	-	-
-	-	-
8,996	9,306	9,597
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>134,128</b>	<b>136,906</b>	<b>141,191</b>
1,817	1,877	1,937
1,819	1,879	1,939
3,066	3,168	3,269
2,385	2,464	2,542
-	-	-
3,171	3,276	3,381
76,332	78,335	80,841
-	-	-
1,817	1,877	1,937
43,720	44,031	45,344
<b>21,428</b>	<b>5,092</b>	<b>5,254</b>
-	-	-
-	-	-
-	-	-
-	-	-
1,591	1,644	1,697
16,531	34	35
1,386	1,432	1,476
1,919	1,982	2,046
-	-	-
-	-	-
<b>4,331</b>	<b>4,474</b>	<b>4,617</b>
100	103	107
1,819	1,879	1,939
2,406	2,485	2,565
6	7	7
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>1,969</b>	<b>2,034</b>	<b>2,099</b>
-	-	-
1,969	2,034	2,099
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>71,431</b>	<b>68,224</b>	<b>70,492</b>
4,843	4,486	4,629
6,952	3,600	3,800

-	-	-
1,817	1,877	1,937
1,869	1,930	1,992
2,387	2,466	2,545
1,420	-	-
52,144	53,865	55,589
-	-	-
-	-	-
<b>50,310</b>	<b>47,633</b>	<b>60,675</b>
16,338	16,877	17,417
-	-	-
33,971	30,756	43,258
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>384</b>	<b>397</b>	<b>410</b>
384	397	410
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>304,358</b>	<b>304,836</b>	<b>319,279</b>
304,358	304,836	319,279
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>161,968</b>	<b>212,928</b>	<b>193,956</b>
161,968	212,928	193,956
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>65,837</b>	<b>67,700</b>	<b>84,717</b>
65,837	67,700	84,717
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-



<b>26,926</b>	<b>27,815</b>	<b>28,705</b>
-	-	-
-	-	-
26,926	27,815	28,705
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>212,760</b>	<b>224,050</b>	<b>231,123</b>
2,098	2,168	2,237
4,930	5,093	5,256
34,757	36,937	38,119
8,638	9,440	9,742
18,751	19,887	20,523
20,212	21,396	22,081
5,886	6,339	6,542
25,468	27,858	28,749
9,613	9,930	10,248
82,406	85,003	87,627
<b>19,525</b>	<b>20,686</b>	<b>21,348</b>
-	-	-
-	-	-
-	-	-
-	-	-
1,153	1,191	1,229
937	968	999
14,251	15,238	15,725
3,184	3,290	3,395
-	-	-
-	-	-
<b>22,382</b>	<b>23,410</b>	<b>24,159</b>
1,972	1,810	1,868
16,321	17,376	17,932
4,087	4,221	4,356
2	3	3
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>10,824</b>	<b>11,698</b>	<b>12,073</b>
-	-	-
10,824	11,698	12,073
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>47,531</b>	<b>48,469</b>	<b>50,110</b>
15,270	16,290	16,811
3,794	3,465	3,665
-	-	-
2,131	2,201	2,272
4,970	5,134	5,298
6,836	7,578	7,821

1,420	-	-
13,110	13,801	14,242
-	-	-
-	-	-
<b>69,213</b>	<b>72,632</b>	<b>75,384</b>
29,101	30,578	31,556
-	-	-
40,111	42,054	43,827
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>318</b>	<b>328</b>	<b>339</b>
318	328	339
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>205,453</b>	<b>213,018</b>	<b>220,005</b>
205,453	213,018	220,005
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>71,783</b>	<b>76,476</b>	<b>78,923</b>
71,783	76,476	78,923
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>21,138</b>	<b>22,352</b>	<b>35,980</b>
21,138	22,352	35,980
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>26,693</b>	<b>28,607</b>	<b>29,522</b>
26,693	28,607	29,522
-	-	-
-	-	-



NC452 Ga-Segonyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	125,711	148,600	175,100	189,722	209,472	209,472	180,201	227,041	229,368	236,708
Service charges - Water	2	28,319	42,822	45,945	50,020	50,020	50,020	34,468	52,671	54,099	55,830
Service charges - Waste Water Management	2	17,936	26,228	31,167	33,720	33,720	33,720	25,217	35,605	36,470	37,637
Service charges - Waste Management	2	12,818	15,829	18,142	19,450	19,450	19,450	15,988	20,664	21,036	21,710
Sale of Goods and Rendering of Services	2	6,056	4,125	4,219	2,918	3,917	3,917	2,615	4,467	4,615	4,762
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables	2	8,441	11,451	6,974	4,343	8,048	8,048	6,686	8,825	9,116	9,408
Interest earned from Current and Non Current Assets	2	5,692	9,902	8,788	11,528	9,500	9,500	4,704	10,852	10,177	10,502
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	2,873	1,345	1,716	1,852	3,362	3,362	2,698	4,215	3,838	3,960
Licence and permits	2	3,643	3,964	3,280	4,346	4,511	4,511	3,787	4,678	4,832	4,987
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	49	212	87	940	940	940	21	975	1,007	1,040
Operational Revenue	2	6,426	7,340	8,424	49,427	50,217	50,217	10,952	52,210	53,933	55,659
<b>Non-Exchange Revenue</b>											
Property rates	2	55,032	58,325	62,665	66,037	67,259	67,259	56,956	70,247	72,049	74,355
Surcharges and Taxes	2	-	0	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	7,556	8,248	8,457	9,408	10,252	10,252	2,252	10,457	10,802	11,148
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	234,839	253,199	253,478	273,460	274,081	274,081	272,663	268,632	270,002	297,315
Interest	2	-	-	5,175	4,588	5,718	5,718	4,886	5,930	6,126	6,322
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	17	(13)	(1,067)	-	-	-	-	-	-	-
Other Gains	2	21,197	(1,544)	57,247	-	-	-	276	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>536,605</b>	<b>590,035</b>	<b>689,799</b>	<b>721,760</b>	<b>750,469</b>	<b>750,469</b>	<b>624,371</b>	<b>777,469</b>	<b>787,470</b>	<b>831,342</b>
<b>Expenditure</b>											
Employee related costs	2	192,222	251,043	275,505	277,066	277,510	277,510	250,467	297,478	316,439	326,654
Remuneration of councillors	2	13,186	14,810	14,938	16,285	15,568	15,568	12,528	16,144	16,676	17,210
Bulk purchases - electricity	2	124,535	152,962	174,090	154,053	179,053	179,053	160,870	173,308	179,027	184,756
Inventory consumed	2,8	42,737	31,200	36,832	32,282	28,584	28,584	17,513	25,097	26,373	27,815
Debt impairment	2,3	18,774	1,231	3,716	13,500	13,500	13,500	-	14,000	14,462	14,924
Depreciation, amortisation and impairment	2	91,154	88,286	98,008	70,000	75,000	75,000	75,242	73,000	75,409	77,822
Interest, Dividends and Rent on Land	2	3,378	3,998	9,691	346	331	331	584	345	357	368
Contracted services	2	97,359	115,810	100,218	91,235	105,131	105,131	94,526	84,216	87,389	103,003
Transfers and subsidies	2	61	31	54	60	55	55	39	57	59	61
Irrecoverable debts written off	2	15,198	32,749	7,333	738	738	738	2,815	765	791	816
Operational costs	2	65,806	60,230	61,302	68,650	61,610	61,610	53,573	61,824	64,632	66,701
Disposal of Fixed and Intangible Assets	2	7,377	1,715	-	-	-	-	45	-	-	-
Other Losses	2	48,789	493	707	-	-	-	238	-	-	-
<b>Total Expenditure</b>		<b>720,575</b>	<b>754,558</b>	<b>782,393</b>	<b>724,214</b>	<b>757,080</b>	<b>757,080</b>	<b>668,440</b>	<b>746,233</b>	<b>781,613</b>	<b>820,129</b>
<b>Surplus/(Deficit)</b>		<b>(183,970)</b>	<b>(164,523)</b>	<b>(92,594)</b>	<b>(2,455)</b>	<b>(6,612)</b>	<b>(6,612)</b>	<b>(44,069)</b>	<b>31,236</b>	<b>5,857</b>	<b>11,213</b>
Transfers and subsidies - capital (monetary allocations)	6	142,599	150,463	185,798	125,587	168,998	168,998	(139,160)	111,645	137,835	128,824
Transfers and subsidies - capital (in-kind)	6	9,668	26,614	5,424	-	12,700	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<u>Multi-year expenditure to be appropriated</u>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure to be appropriated</u>	2										
Vote 1 - Executive & Council		1,335	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		4,072	4,494	3,056	1,450	974	974	-	3,810	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	1,097	4,091	7,371	8,558	8,558	-	14,346	-	-
Vote 4 - SPORTS & RECREATION		5,764	11,135	-	4,000	7,000	7,000	-	-	-	-
Vote 5 - PUBLIC SAFETY		9,259	-	111	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	14	3,523	50	3,153	3,153	-	4,100	-	-
Vote 7 - ROAD TRANSPORT		16,591	31,204	73,598	46,596	58,397	58,397	-	27,140	24,265	21,828
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		47,682	52,585	50,923	20,000	20,922	20,922	-	14,702	12,174	26,528
Vote 10 - WATER MANAGEMENT		43,682	56,964	42,363	55,120	62,283	62,283	-	42,595	83,418	63,665
Vote 11 - WASTE WATER MANAGEMENT		5,045	1,824	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		133,430	159,316	177,664	134,587	161,287	161,287	-	106,693	119,857	112,021
<b>Total Capital Expenditure - Vote</b>		133,430	159,316	177,664	134,587	161,287	161,287	-	106,693	119,857	112,021
<b>Capital Expenditure - Functional</b>											
<u>Governance and administration</u>		5,407	4,494	3,056	1,450	974	974	526	3,810	-	-
Executive and council		1,335	-	-	-	-	-	-	-	-	-
Finance and administration		4,072	4,494	3,056	1,450	974	974	526	3,810	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<u>Community and public safety</u>		15,023	12,232	4,202	11,371	15,558	15,558	10,945	14,346	-	-
Community and social services		-	1,097	4,091	7,371	8,558	8,558	5,754	14,346	-	-
Sport and recreation		5,764	11,135	-	4,000	7,000	7,000	5,190	-	-	-
Public safety		9,259	-	111	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<u>Economic and environmental services</u>		16,591	31,217	77,120	46,646	61,550	61,550	50,702	31,240	24,265	21,828
Planning and development		-	14	3,523	50	3,153	3,153	106	4,100	-	-
Road transport		16,591	31,204	73,598	46,596	58,397	58,397	50,596	27,140	24,265	21,828
Environmental protection		-	-	-	-	-	-	-	-	-	-
<u>Trading services</u>		96,409	111,374	93,285	75,120	94,248	94,248	70,568	57,296	95,592	90,192
Energy sources		47,682	52,585	50,923	20,000	20,922	20,922	17,320	14,702	12,174	26,528
Water management		43,682	56,964	42,363	55,120	73,327	73,327	53,248	42,595	83,418	63,665
Waste water management		5,045	1,824	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<u>Other</u>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	133,430	159,316	177,664	134,587	172,330	172,330	132,740	106,693	119,857	112,021
<u>Funded by:</u>											
National Government		121,128	126,398	150,868	125,587	140,508	140,508	118,314	97,083	119,857	112,021
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	13,549	-	5,618	5,618	4,885	-	-	-
<b>Transfers recognised - capital</b>	4	121,128	126,398	164,417	125,587	146,125	146,125	123,199	97,083	119,857	112,021
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		12,386	4,356	9,027	9,000	15,161	15,161	9,540	9,610	-	-
<b>Total Capital Funding</b>	7	133,514	130,754	173,444	134,587	161,287	161,287	132,740	106,693	119,857	112,021

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

**NC452 Ga-Segonyana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>R thousand</b>	1						
<b>Capital expenditure - Municipal Vote</b>							
<b>Multi-year expenditure appropriation</b>	2						
<b>Vote 1 - Executive &amp; Council</b>		-	-	-	-	-	-
1.1 - Mayor and Council: Ward Admin ( Dept 050)		-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council ( Dept 020)		-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive: C		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		-	-	-	-	-	-
2.1 - Marketing Customer Relations Publicity and Media Co-ordi		-	-	-	-	-	-
2.2 - Legal Services: Legal Services Section (New)		-	-	-	-	-	-
2.3 - Administrative and Corporate Support: Office of Corporate		-	-	-	-	-	-
2.4 - Administrative and Corporate Support: Community Service		-	-	-	-	-	-
2.5 - Security Services: Security Services Admin (New)		-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety		-	-	-	-	-	-
2.7 - Property Services: Assessment Rates (220)		-	-	-	-	-	-
2.8 - Fleet Management: Workshop ( dept 440)		-	-	-	-	-	-
2.9 - Information Technology: Information Technology ( Dept 04		-	-	-	-	-	-
2.10 - FINANCE		-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		-	-	-	-	-	-
3.1 - Health Services: Health Services ( Dept 460)		-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management ( Dept		-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives		-	-	-	-	-	-
3.4 - Libraries and Archives: Library ( Dept 120)		-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)		-	-	-	-	-	-
3.6 - Community Halls and Facilities: Community Halls ( New)		-	-	-	-	-	-
3.7 - Libraries and Archives: Library { dept 120 }		-	-	-	-	-	-
3.8 - Cemeteries Funeral Parlours and Crematoriums: Cemetery		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - SPORTS &amp; RECREATION</b>		-	-	-	-	-	-
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)		-	-	-	-	-	-
4.2 - Community Parks (including Nurseries): Municipal Parks(3		-	-	-	-	-	-
4.3 - Recreational Facilities: Caravan & swimming( Dept 360,36		-	-	-	-	-	-
4.4 - Recreational Facilities: Estates (340)		-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation ( Dept 355)		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
<b>Vote 5 - PUBLIC SAFETY</b>		-	-	-	-	-	-
5.1 - Core Function:Fire Fighting and Protection		-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade ( Dept 180)		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-

<b>Vote 6 - PLANNING AND DEVELOPMENT</b>	-	-	-	-	-	-
6.1 - Property Services: Municipal Buildings ( Dept 345)	-	-	-	-	-	-
6.2 - Project Management Unit: PMU Office (772)	-	-	-	-	-	-
6.3 - Fire Fighting and Protection: Fire Brigade ( Dept 180)	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP & PM	-	-	-	-	-	-
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED ( Dep	-	-	-	-	-	-
6.6 - Economic Development/Planning: Technical Admin (310)	-	-	-	-	-	-
6.7 - Economic Development/Planning: Expanded Public Works	-	-	-	-	-	-
6.8 - Town Planning Building Regulations and Enforcement and	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - ROAD TRANSPORT</b>	-	-	-	-	-	-
7.1 - Police Forces Traffic and Street Parking Control: Traffic ( d	-	-	-	-	-	-
7.2 - Core Function:Police Forces Traffic and Street Parking Cor	-	-	-	-	-	-
7.3 - Roads: Public Works ( Dept 330)	-	-	-	-	-	-
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING ROAD	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services ( Dept 310)	-	-	-	-	-	-
7.9 - Roads	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-

<b>Vote 8 - ENVIRONMENTAL PROTECTION</b>	-	-	-	-	-	-
8.1 - Nature Conservation: Nature Reserve (350)	-	-	-	-	-	-
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
<b>Vote 9 - ENERGY SOURCES</b>	-	-	-	-	-	-
9.1 - Electricity: Electricity ( Dept 410, 405)	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER MANAGEMENT</b>	-	-	-	-	-	-
10.1 - Water Distribution: Water ( Dept 380)	-	-	-	-	-	-
10.2 - Water Treatment: Water ( Dept 380)	-	-	-	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILES WA	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG WATE	-	-	-	-	-	-
10.5 - Water Treatment	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - WASTE WATER MANAGEMENT</b>	-	-	-	-	-	-
11.1 - Sewerage: Sewerage ( Dept 420)	-	-	-	-	-	-
11.2 - Waste Water Treatment: Sewerage ( Dept 420)	-	-	-	-	-	-
11.3 - Waste Water Treatment: KHETHWAYO CONS-DITSHOS	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
<b>Vote 12 - WASTE MANAGEMENT</b>	-	-	-	-	-	-
12.1 - Solid Waste Removal: Cleansing ( Dept 480)	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
<b>Vote 13 - Other</b>	-	-	-	-	-	-
13.1 - Air Transport: Airstrip (370)	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-

13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
<b>Vote 15 -</b>		-	-	-	-	-	-
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>							
<b>Single-year expenditure appropriation</b>	2						
<b>Vote 1 - Executive &amp; Council</b>		1,335	-	-	-	-	-
1.1 - Mayor and Council: Ward Admin ( Dept 050)		-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council ( Dept 020)		-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive		1,335	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		4,072	4,494	3,056	1,450	974	974
2.1 - Marketing Customer Relations Publicity and Media Co-		-	-	-	-	-	-
2.2 - Legal Services: Legal Services Section (New)		-	-	-	-	-	-
2.3 - Administrative and Corporate Support: Office of Corpo		371	117	56	50	170	170
2.4 - Administrative and Corporate Support: Community Ser		1,089	1,433	740	600	304	304
2.5 - Security Services: Security Services Admin (New)		-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety		-	-	-	-	-	-
2.7 - Property Services: Assessment Rates (220)		-	-	-	-	-	-
2.8 - Fleet Management: Workshop ( dept 440)		-	-	-	-	-	-
2.9 - Information Technology: Information Technology ( Dep		-	-	591	-	-	-
2.10 - FINANCE		2,611	2,944	1,669	800	500	500
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		-	1,097	4,091	7,371	8,558	8,558
3.1 - Health Services: Health Services ( Dept 460)		-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management ( D		-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives		-	-	-	-	-	-
3.4 - Libraries and Archives: Library ( Dept 120)		-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)		-	-	-	-	-	-
3.6 - Community Halls and Facilities: Community Halls ( Nev		-	1,097	4,091	7,371	8,558	8,558
3.7 - Libraries and Archives: Library { dept 120 }		-	-	-	-	-	-
3.8 - Cemeteries Funeral Parlours and Crematoriums: Ceme		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - SPORTS &amp; RECREATION</b>		5,764	11,135	-	4,000	7,000	7,000
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)		5,764	11,135	-	4,000	7,000	7,000
4.2 - Community Parks (including Nurseries): Municipal Par		-	-	-	-	-	-

4.3 - Recreational Facilities: Caravan & swimming( Dept 360)	-	-	-	-	-	-
4.4 - Recreational Facilities: Estates (340)	-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation ( Dept 355)	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-
<b>Vote 5 - PUBLIC SAFETY</b>	<b>9,259</b>	<b>-</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>-</b>
5.1 - Core Function:Fire Fighting and Protection	-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade ( Dept 180)	9,259	-	111	-	-	-
5.3 -	-	-	-	-	-	-
5.4 -	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-
<b>Vote 6 - PLANNING AND DEVELOPMENT</b>	<b>-</b>	<b>14</b>	<b>3,523</b>	<b>50</b>	<b>3,153</b>	<b>3,153</b>
6.1 - Property Services: Municipal Buildings ( Dept 345)	-	-	3,446	-	3,047	3,047
6.2 - Project Management Unit: PMU Office (772)	-	-	-	-	-	-
6.3 - Fire Fighting and Protection: Fire Brigade ( Dept 180)	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP &	-	-	-	-	-	-
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED (	-	-	-	-	-	-
6.6 - Economic Development/Planning: Technical Admin (31	-	14	77	50	106	106
6.7 - Economic Development/Planning: Expanded Public Wo	-	-	-	-	-	-
6.8 - Town Planning Building Regulations and Enforcement	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - ROAD TRANSPORT</b>	<b>16,591</b>	<b>31,204</b>	<b>73,598</b>	<b>46,596</b>	<b>58,397</b>	<b>58,397</b>
7.1 - Police Forces Traffic and Street Parking Control: Traffic	-	-	-	-	-	-
7.2 - Core Function:Police Forces Traffic and Street Parking	-	-	-	-	-	-
7.3 - Roads: Public Works ( Dept 330)	16,591	31,204	73,598	46,596	58,397	58,397
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING ROAD	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services ( Dept 310)	-	-	-	-	-	-
7.9 - Roads	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
<b>Vote 8 - ENVIRONMENTAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8.1 - Nature Conservation: Nature Reserve (350)	-	-	-	-	-	-
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-

<b>Vote 9 - ENERGY SOURCES</b>	<b>47,682</b>	<b>52,585</b>	<b>50,923</b>	<b>20,000</b>	<b>20,922</b>	<b>20,922</b>
9.1 - Electricity: Electricity ( Dept 410, 405)	47,682	52,585	50,923	20,000	20,922	20,922
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER MANAGEMENT</b>	<b>43,682</b>	<b>56,964</b>	<b>42,363</b>	<b>55,120</b>	<b>62,283</b>	<b>62,283</b>
10.1 - Water Distribution: Water ( Dept 380)	43,682	56,964	42,363	55,120	62,283	62,283
10.2 - Water Treatment: Water ( Dept 380)	-	-	-	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILES W	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG WA	-	-	-	-	-	-
10.5 - Water Treatment	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - WASTE WATER MANAGEMENT</b>	<b>5,045</b>	<b>1,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11.1 - Sewerage: Sewerage ( Dept 420)	5,045	1,824	-	-	-	-
11.2 - Waste Water Treatment: Sewerage ( Dept 420)	-	-	-	-	-	-
11.3 - Waste Water Treatment: KHETHWAYO CONS-DITSHO	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
<b>Vote 12 - WASTE MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - Solid Waste Removal: Cleansing ( Dept 480)	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
<b>Vote 13 - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13.1 - Air Transport: Airstrip (370)	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-
<b>Vote 14 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14.1 -	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-
<b>Vote 15 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15.1 -	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-

15.5 -	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-
Capital single-year expenditure sub-total	133,430	159,316	177,664	134,587	161,287	161,287
Total Capital Expenditure	133,430	159,316	177,664	134,587	161,287	161,287













-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	106,693	119,857	112,021
-	106,693	119,857	112,021

NC45Z Ga-Segonyana - Table A6 Budgeted Financial Position

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	38,210	36,946	7,336	85,005	45,026	45,026	86,366	89,507	146,608	264,385
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	10,699	14,366	50,809	(14,661)	(10,689)	(10,689)	64,763	162,823	212,000	263,644
Receivables from non-exchange transactions	3	29,399	36,672	51,376	37,426	45,775	45,775	63,420	59,939	62,286	64,734
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	27,449	18,947	16,780	19,959	18,959	18,959	16,218	17,580	17,153	16,567
VAT Receivable	6	74,044	67,271	63,221	36,269	53,528	53,528	44,048	100,861	162,892	227,103
Other current assets	7	0	896	896	–	–	–	896	896	896	896
<b>Total current assets</b>		<b>179,801</b>	<b>175,098</b>	<b>190,419</b>	<b>163,998</b>	<b>152,599</b>	<b>152,599</b>	<b>275,711</b>	<b>431,605</b>	<b>601,835</b>	<b>837,329</b>
<b>Non current assets</b>											
Investments	8	–	(0)	–	–	–	–	–	–	–	–
Investment property	9	20,268	19,745	49,214	21,845	21,845	21,845	49,214	49,214	49,214	49,214
Property, plant and equipment	10	1,753,390	1,852,171	1,949,814	1,914,711	1,947,454	1,947,454	2,007,267	1,982,197	2,028,381	2,063,101
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Intangible assets	14	496	496	1,087	444	444	444	1,087	2,397	2,397	2,397
Trade and other receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>1,775,810</b>	<b>1,874,068</b>	<b>2,001,771</b>	<b>1,938,655</b>	<b>1,971,398</b>	<b>1,971,398</b>	<b>2,059,224</b>	<b>2,035,464</b>	<b>2,081,648</b>	<b>2,116,368</b>
<b>TOTAL ASSETS</b>		<b>1,955,611</b>	<b>2,049,167</b>	<b>2,192,190</b>	<b>2,102,653</b>	<b>2,123,997</b>	<b>2,123,997</b>	<b>2,334,936</b>	<b>2,467,069</b>	<b>2,683,482</b>	<b>2,953,697</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	2,205	1,025	23	8,246	8,246	8,246	(864)	2,523	2,523	2,523
Consumer deposits	19	6,401	6,843	7,276	6,843	6,843	6,843	7,594	7,276	7,276	7,276
Trade and other payables from exchange transactions	20	87,693	136,174	130,300	55,427	39,427	39,427	112,644	182,292	223,033	284,491
Trade and other payables from non-exchange transactions	21	14,857	1,518	6	1,518	1,518	1,518	30,231	6	6	6
Provision	22	(0)	–	(79)	2,115	2,115	2,115	(1,349)	2,653	2,653	2,653
VAT Payable	23	47,337	80,369	119,195	91,713	91,713	91,713	156,857	283,606	334,752	387,534
Other current liabilities	24	–	2,089	2,732	–	–	–	2,732	2,732	2,732	2,732
<b>Total current liabilities</b>		<b>158,492</b>	<b>228,018</b>	<b>259,453</b>	<b>165,862</b>	<b>149,862</b>	<b>149,862</b>	<b>307,846</b>	<b>481,089</b>	<b>572,975</b>	<b>687,216</b>
<b>Non current liabilities</b>											
Financial liabilities	25	7,949	10,623	6,837	1,768	1,768	1,768	6,099	6,837	6,837	6,837
Provision	26	25,496	28,464	35,892	–	–	–	35,892	35,892	35,892	35,892
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	35,500	43,592	52,910	73,947	73,947	73,947	52,910	52,910	52,910	52,910
<b>Total non current liabilities</b>		<b>68,944</b>	<b>82,678</b>	<b>95,639</b>	<b>75,716</b>	<b>75,716</b>	<b>75,716</b>	<b>94,900</b>	<b>95,639</b>	<b>95,639</b>	<b>95,639</b>
<b>TOTAL LIABILITIES</b>		<b>227,437</b>	<b>310,696</b>	<b>355,092</b>	<b>241,578</b>	<b>225,578</b>	<b>225,578</b>	<b>402,747</b>	<b>576,728</b>	<b>668,614</b>	<b>782,855</b>
<b>NET ASSETS</b>		<b>1,728,174</b>	<b>1,738,471</b>	<b>1,837,098</b>	<b>1,861,075</b>	<b>1,898,419</b>	<b>1,898,419</b>	<b>1,932,189</b>	<b>1,890,341</b>	<b>2,014,869</b>	<b>2,170,842</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	1,685,730	1,698,283	1,774,704	1,861,075	1,898,419	1,898,419	1,909,106	1,850,153	1,974,681	2,130,654
Reserves and funds	30	40,188	40,188	40,188	–	–	–	40,188	40,188	40,188	40,188
Other	31	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>1,725,918</b>	<b>1,738,471</b>	<b>1,814,892</b>	<b>1,861,075</b>	<b>1,898,419</b>	<b>1,898,419</b>	<b>1,949,294</b>	<b>1,890,341</b>	<b>2,014,869</b>	<b>2,170,842</b>

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non- Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		41,055	-	-	70,743	63,896	63,896	63,896	67,433	69,167	71,380
Service charges		198,340	-	-	280,913	297,029	297,029	297,029	323,250	328,717	339,235
Other revenue		132,372	-	-	85,058	71,769	71,769	71,769	75,665	77,645	80,130
Transfers and Subsidies - Operational	1	206,587	-	-	273,460	273,801	273,801	273,801	268,632	270,002	297,315
Transfers and Subsidies - Capital	1	162,431	154,434	-	125,587	168,998	168,998	168,998	111,645	137,835	128,824
Interest		4,294	-	-	12,775	15,583	15,583	15,583	25,606	25,418	26,232
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(617,411)	(527,204)	(703,078)	(663,016)	(690,901)	(690,901)	(690,901)	(658,066)	(690,536)	(726,138)
Finance charges		(650)	(442)	(260)	(356)	(341)	(341)	(341)	(345)	(357)	(368)
Transfers and Subsidies	1	-	-	-	(60)	(55)	(55)	(55)	(57)	(59)	(61)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>127,017</b>	<b>(373,212)</b>	<b>(703,338)</b>	<b>185,105</b>	<b>199,779</b>	<b>199,779</b>	<b>199,779</b>	<b>213,763</b>	<b>217,832</b>	<b>216,550</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	(0)	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(167,326)	(178,000)	(198,294)	(134,546)	(172,289)	(172,289)	(172,289)	(134,090)	(168,117)	(162,448)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(167,326)</b>	<b>(178,000)</b>	<b>(198,294)</b>	<b>(134,546)</b>	<b>(172,289)</b>	<b>(172,289)</b>	<b>(172,289)</b>	<b>(134,090)</b>	<b>(168,117)</b>	<b>(162,448)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(796)	(796)	(1,455)	(2,500)	(2,500)	(2,500)	(2,500)	2,500	2,500	2,500
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(796)</b>	<b>(796)</b>	<b>(1,455)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	96,367	38,210	36,947	36,946	7,336	7,336	7,336	9,834	92,007	144,222
Cash/cash equivalents at the year end:	2	55,263	(513,798)	(866,140)	85,005	32,326	32,326	32,326	92,007	144,222	200,823

References  
 1. Local/District municipalities to include transfers from/to District/Local Municipalities  
 2. Cash equivalents includes investments with maturities of 3 months or less  
 3. The MTREF is populated directly from SA30.

Total receipts		745,079	154,434	-	848,537	891,077	891,077	891,077	872,231	908,784	943,116
Total payments		(785,388)	(705,646)	(901,632)	(797,978)	(863,587)	(863,587)	(863,587)	(792,558)	(859,069)	(889,015)
		(40,309)	(551,212)	(901,632)	50,559	27,490	27,490	27,490	79,673	49,715	54,101
Borrowings & investments & c.deposits		-	(0)	-	-	-	-	-	-	-	-
Repayment of borrowing		(796)	(796)	(1,455)	(2,500)	(2,500)	(2,500)	(2,500)	2,500	2,500	2,500
		(41,105)	(552,008)	(903,087)	48,059	24,990	24,990	24,990	82,173	52,215	56,601
		-	-	-	-	0	0	0	-	0	-

**NC45Z Ga-Segonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	55,263	(513,798)	(866,140)	85,005	32,326	32,326	32,326	92,007	144,222	200,823
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	(0)	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>55,263</b>	<b>(513,798)</b>	<b>(866,140)</b>	<b>85,005</b>	<b>32,326</b>	<b>32,326</b>	<b>32,326</b>	<b>92,007</b>	<b>144,222</b>	<b>200,823</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		14,857	1,518	6	1,518	1,518	1,518	30,231	6	6	6
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(66,824)	(60,619)	(57,059)	108,973	91,713	91,713	43,110	32,548	21,663	10,234
Other working capital requirements	3	63,909	136,174	130,300	46,146	25,750	25,750	33,655	(35,020)	(44,679)	(36,017)
Other provisions		2,256	2,089	2,653	2,115	2,115	2,115	(1,384)	2,653	2,653	2,653
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25,352	25,352	25,352	-	-	-	(25,352)	25,352	25,352	25,352
<b>Total Application of cash and investments:</b>		<b>39,551</b>	<b>104,514</b>	<b>101,253</b>	<b>158,752</b>	<b>121,097</b>	<b>121,097</b>	<b>80,261</b>	<b>25,540</b>	<b>4,995</b>	<b>2,229</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>15,711</b>	<b>(618,312)</b>	<b>(967,393)</b>	<b>(73,747)</b>	<b>(88,771)</b>	<b>(88,771)</b>	<b>(47,935)</b>	<b>66,467</b>	<b>139,227</b>	<b>198,594</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>15,711</b>	<b>(618,312)</b>	<b>(967,393)</b>	<b>(73,747)</b>	<b>(88,771)</b>	<b>(88,771)</b>	<b>(47,935)</b>	<b>66,467</b>	<b>139,227</b>	<b>198,594</b>

- References**
1. Must reconcile with Budgeted Cash Flows
  2. For example: VAT, taxation
  3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
  4. For example: sinking fund requirements for borrowing
  5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

**Other working capital requirements**

Debtors	23,784	-	-	9,281	13,677	13,677	78,989	217,312	267,712	320,508
Creditors due	87,693	136,174	130,300	55,427	39,427	39,427	112,644	182,292	223,033	284,491
<b>Total</b>	<b>(63,909)</b>	<b>(136,174)</b>	<b>(130,300)</b>	<b>(46,146)</b>	<b>(25,750)</b>	<b>(25,750)</b>	<b>(33,655)</b>	<b>35,020</b>	<b>44,679</b>	<b>36,017</b>

**Debtors collection assumptions**

Balance outstanding - debtors	40,098	51,038	102,186	22,765	35,086	35,086	128,183	222,761	274,286	328,378
Estimate of debtors collection rate	59.3%	0.0%	0.0%	40.8%	39.0%	39.0%	61.6%	97.6%	97.6%	97.6%

**Long term investments committed**

Balance (Insert description; eg sinking fund)

-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

**Reserves to be backed by cash/investments**

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	25,352	25,352	25,352	-	-	-	25,352	25,352
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
<b>6</b>	<b>-</b>	<b>-</b>	<b>25,352</b>	<b>25,352</b>	<b>25,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,352</b>	<b>25,352</b>

Note:  
6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

NC452 Ga-Segonyana - Table A9 Asset Management

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	87,366	81,773	126,108	110,991	137,390	137,390	30,634	12,174	26,528
Roads Infrastructure		-	-	33,170	30,000	43,966	43,966	7,151	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29,018	37,413	46,246	15,500	16,957	16,957	13,502	12,174	26,528
Water Supply Infrastructure		42,440	32,155	35,447	53,120	60,933	60,933	371	(0)	0
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>71,458</b>	<b>69,568</b>	<b>114,863</b>	<b>98,620</b>	<b>121,855</b>	<b>121,855</b>	<b>21,024</b>	<b>12,174</b>	<b>26,528</b>
Community Facilities		9,259	1,097	4,091	7,371	11,605	11,605	4,000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>9,259</b>	<b>1,097</b>	<b>4,091</b>	<b>7,371</b>	<b>11,605</b>	<b>11,605</b>	<b>4,000</b>		
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		-	-	3,446	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>				<b>3,446</b>						
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	591	-	-	-	1,310	-	-
<b>Intangible Assets</b>				<b>591</b>				<b>1,310</b>		
Computer Equipment		2,472	836	1,315	750	450	450	1,200	-	-
Furniture and Office Equipment		677	2,484	1,029	250	479	479	600	-	-
Machinery and Equipment		2,164	1,312	662	4,000	3,000	3,000	2,500	-	-
Transport Assets		1,335	6,477	111	-	-	-	-	-	-
<b>Land</b>										
<b>Zoo's, Marine and Non-biological Animals</b>										
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Renewal of Existing Assets</b>	2	-	-	3,427	3,000	2,465	2,465	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	3,427	3,000	2,465	2,465	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>				<b>3,427</b>	<b>3,000</b>	<b>2,465</b>	<b>2,465</b>			
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>										
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>										
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>										
<b>Zoo's, Marine and Non-biological Animals</b>										
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Upgrading of Existing Assets</b>	6	46,064	77,544	48,129	20,596	32,475	32,475	76,059	107,683	85,493
Roads Infrastructure		16,591	11,635	40,310	16,596	14,432	14,432	19,989	24,265	21,828
Storm water Infrastructure		-	18,253	-	-	-	-	-	-	-
Electrical Infrastructure		18,664	8,696	1,249	-	-	-	-	-	-
Water Supply Infrastructure		-	26,002	6,569	-	11,043	11,043	41,724	83,418	63,665
Sanitation Infrastructure		5,045	1,824	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>40,300</b>	<b>66,409</b>	<b>48,129</b>	<b>16,596</b>	<b>25,475</b>	<b>25,475</b>	<b>61,713</b>	<b>107,683</b>	<b>85,493</b>	
Community Facilities	-	-	-	-	-	-	14,346	-	-	-
Sport and Recreation Facilities	5,764	11,135	-	4,000	7,000	7,000	-	-	-	-
<b>Community Assets</b>	<b>5,764</b>	<b>11,135</b>	<b>-</b>	<b>4,000</b>	<b>7,000</b>	<b>7,000</b>	<b>14,346</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>133,430</b>	<b>159,316</b>	<b>177,664</b>	<b>134,587</b>	<b>172,330</b>	<b>172,330</b>	<b>106,693</b>	<b>119,857</b>	<b>112,021</b>	
<i>Roads Infrastructure</i>	16,591	11,635	73,480	46,596	58,397	58,397	27,140	24,265	21,828	
<i>Storm water Infrastructure</i>	-	18,253	-	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>	47,682	46,109	50,923	18,500	19,422	19,422	13,502	12,174	26,528	
<i>Water Supply Infrastructure</i>	42,440	58,157	42,016	53,120	71,977	71,977	42,095	83,418	63,665	
<i>Sanitation Infrastructure</i>	5,045	1,824	-	-	-	-	-	-	-	
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<b>Infrastructure</b>	<b>111,758</b>	<b>135,977</b>	<b>166,419</b>	<b>118,216</b>	<b>149,795</b>	<b>149,795</b>	<b>82,736</b>	<b>119,857</b>	<b>112,021</b>	
Community Facilities	9,259	1,097	4,091	7,371	11,605	11,605	18,346	-	-	
Sport and Recreation Facilities	5,764	11,135	-	4,000	7,000	7,000	-	-	-	
<b>Community Assets</b>	<b>15,023</b>	<b>12,232</b>	<b>4,091</b>	<b>11,371</b>	<b>18,605</b>	<b>18,605</b>	<b>18,346</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	-	3,446	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>3,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	591	-	-	-	1,310	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,310</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>2,472</b>	<b>836</b>	<b>1,315</b>	<b>750</b>	<b>450</b>	<b>450</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>677</b>	<b>2,484</b>	<b>1,029</b>	<b>250</b>	<b>479</b>	<b>479</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>2,164</b>	<b>1,312</b>	<b>662</b>	<b>4,000</b>	<b>3,000</b>	<b>3,000</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>1,335</b>	<b>6,477</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>133,430</b>	<b>159,316</b>	<b>177,664</b>	<b>134,587</b>	<b>172,330</b>	<b>172,330</b>	<b>106,693</b>	<b>119,857</b>	<b>112,021</b>	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1,495,299</b>	<b>1,520,457</b>	<b>1,568,315</b>	<b>1,866,188</b>	<b>1,886,654</b>	<b>1,886,654</b>	<b>1,553,800</b>	<b>1,502,545</b>	<b>1,357,145</b>
<i>Roads Infrastructure</i>		424,516	410,408	413,578	7,666	16,632	16,632	397,159	397,075	347,683
<i>Storm water Infrastructure</i>		(907)	(907)	(907)	(11,724)	(11,724)	(11,724)	(13,064)	(25,623)	(38,584)
<i>Electrical Infrastructure</i>		(204,042)	(178,239)	(189,677)	(8,593)	(8,593)	(8,593)	(198,588)	(207,793)	(217,293)
<i>Water Supply Infrastructure</i>		139,705	172,118	153,236	15,892	21,765	21,765	185,891	177,395	123,880
<i>Sanitation Infrastructure</i>		948,848	943,706	941,379	(6,000)	(6,000)	(6,000)	935,157	928,730	922,097
<i>Solid Waste Infrastructure</i>		(6,628)	(8,016)	(8,401)	(388)	(388)	(388)	(8,804)	(9,220)	(9,649)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>1,301,493</b>	<b>1,339,069</b>	<b>1,309,208</b>	<b>(3,148)</b>	<b>11,692</b>	<b>11,692</b>	<b>1,297,750</b>	<b>1,260,563</b>	<b>1,128,133</b>
<b>Community Assets</b>		<b>77,403</b>	<b>81,652</b>	<b>73,190</b>	<b>(3,287)</b>	<b>2,760</b>	<b>2,760</b>	<b>530,837</b>	<b>522,031</b>	<b>513,975</b>
<b>Heritage Assets</b>		<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>
<b>Investment properties</b>		<b>20,268</b>	<b>19,745</b>	<b>49,214</b>	<b>21,845</b>	<b>21,845</b>	<b>21,845</b>	<b>49,214</b>	<b>49,214</b>	<b>49,214</b>
<b>Other Assets</b>		<b>67,423</b>	<b>32,225</b>	<b>88,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>496</b>	<b>496</b>	<b>1,087</b>	<b>444</b>	<b>444</b>	<b>444</b>	<b>2,397</b>	<b>2,397</b>	<b>2,397</b>
<b>Computer Equipment</b>		<b>4,797</b>	<b>5,633</b>	<b>6,948</b>	<b>426</b>	<b>126</b>	<b>126</b>	<b>7,812</b>	<b>7,465</b>	<b>7,107</b>
<b>Furniture and Office Equipment</b>		<b>(4,255)</b>	<b>(2,406)</b>	<b>(4,698)</b>	<b>(3,201)</b>	<b>(2,971)</b>	<b>(2,971)</b>	<b>(379,984)</b>	<b>(383,880)</b>	<b>(387,694)</b>
<b>Machinery and Equipment</b>		<b>2,224</b>	<b>3,412</b>	<b>3,727</b>	<b>2,000</b>	<b>1,650</b>	<b>1,650</b>	<b>5,427</b>	<b>5,427</b>	<b>5,427</b>
<b>Transport Assets</b>		<b>8,029</b>	<b>14,506</b>	<b>14,616</b>	<b>1,849,453</b>	<b>1,849,453</b>	<b>1,849,453</b>	<b>13,921</b>	<b>13,202</b>	<b>12,460</b>

Land		15,765	24,469	24,469	-	-	-	24,469	24,469	24,469
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1,495,299</b>	<b>1,520,457</b>	<b>1,568,315</b>	<b>1,866,188</b>	<b>1,886,654</b>	<b>1,886,654</b>	<b>1,553,800</b>	<b>1,502,545</b>	<b>1,357,145</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>126,573</b>	<b>106,657</b>	<b>126,358</b>	<b>94,740</b>	<b>101,392</b>	<b>101,392</b>	<b>95,276</b>	<b>98,874</b>	<b>102,636</b>
<b>Depreciation</b>	<b>7</b>	<b>91,154</b>	<b>88,286</b>	<b>98,008</b>	<b>70,000</b>	<b>75,000</b>	<b>75,000</b>	<b>73,000</b>	<b>75,409</b>	<b>77,822</b>
<b>Repairs and Maintenance by Asset Class</b>	<b>3</b>	<b>35,419</b>	<b>18,370</b>	<b>28,350</b>	<b>24,740</b>	<b>26,392</b>	<b>26,392</b>	<b>22,276</b>	<b>23,465</b>	<b>24,814</b>
Roads Infrastructure		4,522	3,731	4,496	5,500	7,150	7,150	6,000	6,300	6,929
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11,375	8,531	9,470	7,545	6,575	6,575	5,584	6,119	6,486
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>15,897</b>	<b>12,262</b>	<b>13,965</b>	<b>13,045</b>	<b>13,725</b>	<b>13,725</b>	<b>11,584</b>	<b>12,419</b>	<b>13,415</b>
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>3,768</b>	<b>1,905</b>	<b>1,007</b>	<b>1,867</b>	<b>1,006</b>	<b>1,006</b>	<b>779</b>	<b>805</b>	<b>831</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Furniture and Office Equipment		4,287	381	4,304	4,698	6,183	6,183	4,700	4,855	5,010
Machinery and Equipment		10,614	3,128	8,493	4,430	3,777	3,777	4,413	4,559	4,705
Transport Assets		854	694	581	700	1,700	1,700	800	826	853
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>126,573</b>	<b>106,657</b>	<b>126,358</b>	<b>94,740</b>	<b>101,392</b>	<b>101,392</b>	<b>95,276</b>	<b>98,874</b>	<b>102,636</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>34.5%</b>	<b>48.7%</b>	<b>29.0%</b>	<b>17.5%</b>	<b>20.3%</b>	<b>20.3%</b>	<b>71.3%</b>	<b>89.8%</b>	<b>76.3%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>50.5%</b>	<b>87.8%</b>	<b>52.6%</b>	<b>33.7%</b>	<b>46.6%</b>	<b>46.6%</b>	<b>104.2%</b>	<b>142.8%</b>	<b>109.9%</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		<b>2.4%</b>	<b>1.2%</b>	<b>1.8%</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.6%</b>	<b>1.8%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		<b>5.5%</b>	<b>6.3%</b>	<b>5.1%</b>	<b>2.6%</b>	<b>3.3%</b>	<b>3.3%</b>	<b>6.3%</b>	<b>8.8%</b>	<b>8.2%</b>

**References**

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(1,636)	(2,047)	(2,186)	(1,951)	(2,231)	(2,231)	(1,905)	(2,314)	(2,390)
Water (in excess of 6 kilolitres per indigent household per month)		(2)	(10)	(8)	(12)	(12)	(12)	(3)	(13)	(13)
Sanitation (in excess of free sanitation service to indigent households)		(6)	(4)	(87)	(423)	(423)	(423)	(4)	(443)	(458)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(516)	(1,316)	(0)	(2)	(2)	(2)	(2,460)	(3)	(3)
Refuse (in excess of one removal a week for indigent households)		(29)	(8)	(85)	(377)	(377)	(377)	(1)	(394)	(407)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	(2,190)	(3,384)	(2,366)	(2,766)	(3,046)	(3,046)	(4,374)	(3,167)	(3,271)
<b>References</b>										

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

## PART 2 SUPPORTING DOCUMENTATION

### 2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

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

#### **Public participation and consultations with stakeholders**

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures.

The municipality strives to actively engage as many of its citizens as possible in its planning, budgeting, implementation and monitoring processes. The public consultative process was conducted during November 2025 and May 2026 in which the Mayor led the Council and Administration to engage all the Wards to engage on the Integrated Development Plan and Budget.

The draft budget (data strings) will be uploaded onto GoMuni. Hard copies will be placed at all the libraries and the municipal offices, to provide access to the budget to the community who do not have access to the internet. The draft budget will also be published on the municipality's website.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2025) a time schedule that sets out the process to revise the IDP and prepare the budget. The Mayor tabled in Council the required IDP and budget time schedule on 29 August 2025. Key dates applicable to the process are:

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
Review and drafting of the 2026/27 IDP Framework and	IDP/PMS & Budget Office	IDP/PMS & Budget Manager	Internal Processes	August 2025	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
process plans in accordance with the relevant legislation					
Attend Technical IGR District Forum	IDP Office	Municipal Manager and Mayor	IGR		Achieved
Municipal Strategic Session to deliberate on (a) the 20/ 30-year Spatial Development Plan (SDP) and (b) high level strategic issues to redefine Council's short-term Strategic Agenda to implement SDP.	Office of the MM	Mayor, EXCO, Municipal Manager, Directors and Senior Town Planner	Internal Process	November 2025	Achieved
Review and costing of municipal rates and tariffs. Preparation of tariffs and bulk resources. 9(Water Board), electricity (NERSA). To provide HOD's with the previous year operating expenditure/income	CFO	CFO and all HOD's	MFMA	August	Achieved
Convene IDP and Budget Steering Committee Meeting. Discussion of Public Participation Meeting Processes.	IDP& Budget Office	IDP & Budget Manager	MSA Ch 5	Sept 2025	Achieved
PMS Coordinating Meeting	PMS Manager	PMS Manager	Internal Process	August	Achieved
IDP Public Participation Meetings. Communicate Capital Projects per Ward on 2026/27 budget, Reconfirm and review service delivery/development priorities.	IDP/PMS Office and Office of the Speaker	IDP Coordinator HOD's Ward Councillors Mayor	MS Ch5 29	Oct/Nov 2025 & Apr 2026	Partial Achieved
Tabling of 2026/2027 IDP/PMS & Budget Process Plan for approval, including time schedules for	Municipal Manager	Council	MFMA 21(1)(b)	August 2025	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
IDP/Budget Public participation meetings.					
<b>Submit the monthly report to PT, NT and other stakeholders within 10 working days</b>		<b>CFO</b>	<b>MFMA 71</b>	<b>On monthly basis (01/07/2025 – 30/06/2026)</b>	Achieved
<b>Compile and submit municipal audit file (AFS included) to AG</b>		<b>Municipal Manager</b>	<b>MFMA</b>	<b>31 August 2026</b>	
<b>Place quarterly (s52) report on the budget implementation on the municipal website</b>		<b>BTO &amp;MM's Office</b>	<b>MFMA 75 (1)k</b>	<b>On quarterly basis (01/07/2025 – 30/06/2026)</b>	Achieved
Advertise the budget process and dates of IDP/Budget Public meetings on Municipal Website.	IDP Office	IDP & MM's Office	MSA and MFMA	September 2025	Achieved
Forward IDP/Budget process plan (hard and electronic copies) to National, Provincial Treasury and COGHSTA after approval.	IDP/BTO	IDP & BTO	MFMA 28(7)	September 2025	Achieved
Convene IDP Representative Forum Meeting	IDP Office	Mayor, Municipal Manager and IDP/PMS Manager	Internal Process	Sept 2025	Achieved
IDP Road shows in all Wards 1-14. Discuss, scrutinise and prioritize community needs as outcome of IDP/Budget public engagement sessions. Escalate community needs relating to national/ provincial mandates to relevant organ(s) of state	IDP/PMS & Budget Office	Mayor, Municipal Manager and IDP/PMS & Budget Manager	MSA	Oct/Nov2025 & Apr 2026	Achieved
IDP Steering Committee Meeting	IDP Manager	IDP Manager	Internal Process	November 2025	Achieved
IDP Representative Forum Meeting	IDP Manager	IDP Manager	Internal Process	November 2025	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
Adjustment Budget: Income / Expenditure inputs and statistics to be returned to Budget Office	All Departments	BTO &HOD's	Internal Process	December 2025	Achieved
Managers identify/create Projects as outcome of the prioritisation of development needs during IDP public engagements sessions with projected budget allocations.	All Departments	CFO/ HOD's	MSA	Nov / Dec 2025 &Jan/Feb 2026	Achieved
Mid-year performance review session	Municipal Manager	Mayor and Municipal Manager	MSA	January 2026	Achieved

## 2.2 OVERVIEW OF ALIGNMENT OF BUDGET WITH IDP

The IDP is Ga-Segonyana Local Municipality's principal strategic planning instrument, which directly guides and informs its planning, budgeting, and budget implementation and monitoring. This framework is rolled out into planning statements covering the five-year objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

In compiling the IDP, the Municipality considered the 5 key performance areas for local government as determined by the National Cabinet, which are:

- I. KPA1: Institutional Development and Organizational Development;
- II. KPA2: Good Governance and Public Participation;
- III. KPA3: Basic Service Delivery and Infrastructure Development;
- IV. KPA4: Financial Viability and Financial Accountability;
- V. KPA5: Local Economic Development;

The IDP is reviewed annually to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in the municipality. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders.

The process plan specified timeframes, actions and procedures and appropriate mechanisms for public participation and alignment.

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives. The IDP determines and prioritizes the needs of the community. The budgetary allocations for both capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's vision is realized.

Tables SA4, SA5 and SA6 provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

The figure as depicted in tables below visually represents the link between the IDP and the Budget:

<b>NC452 - Ga-Segonyana Municipality - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)</b>			
Strategic Objective	2026/27 Medium Term Revenue & Expenditure		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand			
KPA: Institutional Development and Organisational Development	10 088	10 421	10 755
KPA: Local Economic Development	8 996	9 306	9 597
KPA: Good Governance and Public Participation	3 634	3 754	3 874
KPA: Basic Service Delivery and Infrastructure Development	475 284	488 608	508 086
KPA: Financial Viability and Accountability	25 531	26 373	27 217
Allocations to other priorities	253 935	249 008	271 813
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>777 469</b>	<b>787 470</b>	<b>831 342</b>
<b>NC452 - Ga-Segonyana Municipality - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)</b>			
Strategic Objective	2026/27 Medium Term Revenue & Expenditure		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand			
KPA: Institutional Development and Organisational Development	34 255	35 391	36 520
KPA: Local Economic Development	800	826	853
KPA: Good Governance and Public Participation	10 923	11 283	11 644
KPA: Basic Service Delivery and Infrastructure Development	329 083	337 824	348 634
KPA: Financial Viability and Accountability	49 419	51 049	52 683
Allocations to other priorities	321 764	345 249	369 805
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>746 243</b>	<b>781 623</b>	<b>820 140</b>
<b>NC452 - Ga-Segonyana Municipality - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)</b>			
Strategic Objective	2026/27 Medium Term Revenue & Expenditure		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand			
KPA: Institutional Development and Organisational Development			
KPA: Local Economic Development			
KPA: Good Governance and Public Participation			
KPA: Basic Service Delivery and Infrastructure Development	88 536	119 857	112 021
KPA: Financial Viability and Accountability	3 810	-	-
Allocations to other priorities	14 346	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>106 693</b>	<b>119 857</b>	<b>112 021</b>

### **2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the municipality has developed performance management system for Section 56 & 57 Managers and Line managers.







### 2.3.1. FINANCIAL RATIOS

#### i. **Borrowing management**

Capital expenditure in local government can be funded by capital grants, own revenue and long-term borrowings. The municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

Increasing debt and declining collection rate could have a negative impact on the future borrowing of the municipality, in particular the municipality's ability to meet its borrowing obligations. Stringent measures must be put in place to curb the increasing debt.

#### ii. **Liquidity**

**Current Ratio** is a measure of the municipality's ability to pay short-term obligations with its short-term assets. The higher the ratio, the better the municipality's ability to adhere to its short-term obligations. National Treasury has set a current ratio minimum of 1.5 in MFMA Circular 71.

For the 2026/27 MTREF the ratio is expected to be 1.3. However, the municipality expects an improved cash inflow given the National Treasury pronouncement on withholding the equitable share grant of National and Provincial Departments that owe the municipalities. The government debt is estimated to be over R 50 million.

**The liquidity ratio** is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of a minimum of 1.5. Ga-Segonyana Municipality's liquidity ratio is at an average of 1.3

#### **Revenue management**

As part of the financial sustainability strategy, an aggressive revenue management and enhancement project has been embarked upon to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days.

#### iii. **Creditors management**

The Municipality has managed to ensure that, on average, creditors are settled within the legislated 30 days of invoice.

#### iv. **Other Indicators**

- **Employee costs**

The employee related costs represent 39% of the total expenditure budget.

- **Repairs & Maintenance**

Repairs and Maintenance equate 3.2% of the total operating budget which is acceptable. The municipality strives to maintain its infrastructure assets to prolong useful life.

### **2.3.2. Free Basic Services: basic social services package for Indigent households**

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For indigent households, the threshold to qualify for free basic services is an income of less than R4,800 per household.

In terms of the municipality's indigent policy, registered households are entitled to 6kl free water and 50 kWh of electricity, are fully subsidised for basic charge services. Further details relating to the number of households receiving free basic services and cost thereof is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement).

## **2.4 Overview of Budget related policies**

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis.

The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term. The following are budget related policies which have been approved by Council or have been reviewed /amended and / or are currently being reviewed amended in line with National Guidelines and other legislation.

- **Indigent Policy (Appendix A)**

The objective of this policy is to ensure that the provision of basic services to the community in a sustainable manner within the financial and administrative capacity of the Council. Establish the framework for the

identification and management of indigent households including an economic rehabilitation plan. The provision of procedures and guidelines for the subsidisation of basic charges to indigent households

- **Tariff Policy (Appendix B)**

The Municipal Systems Act requires a Municipality to have a Tariff Policy on the levying of fees for Municipal services provided by the municipality itself or by way of service delivery agreement, and which complies with the provisions of that Act, the Municipal Finance Management Act and other applicable legislation.

- **Credit control and Debt Collection Policy (Appendix C)**

The primary objective of this policy is to ensure that all monies due and payable to the municipality in respect of services are collected efficiently and promptly. As required in terms of section 97 of the Municipal Systems Act, the credit control and debt collection policy for the 2026/27 financial year has been reviewed and the policy is to be adopted with the current budget

- **Property Rates policy (Appendix D)**

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1.

- **Budget and Virement Policy (Appendix E)**

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the town's system of delegations.

- **Asset Management Policy (Appendix F)**

The objective of this policy is to ensure that assets of the Municipality are properly managed and accounted for.

- **Supply Chain Policy (Appendix G)**

This policy provides a framework for procuring goods or services, disposing goods no longer needed, selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies or selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act

for the provision of municipal services in circumstances contemplated in section 83 of that Act.

- **Funding and Reserve Policy (Appendix H)**

The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non-existent.

The municipality, however, recognizes the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

This policy aims to provide for such measure of protection by creating certain reserves.

- **Borrowing Policy (Appendix I)**

This policy addresses all relevant principles and processes to be followed when obtaining short- and long-term Borrowing, to ensure sufficient management of Borrowing. The objectives of this policy are to ensure optimal performance with the lowest possible risk through managing the Borrowing, and to ensure accountability, responsibility and transparency throughout the process.

- **Cash Management and Investment Policy (Appendix J)**

The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability and appropriate lines of responsibility in the process.

## **2.5 Overview of Budget Assumptions**

The budget assumptions are made taking into account the historical trends, current economic indicators, the political directions, and the developmental and service delivery needs of the municipality, including those of the community. Interest rates, information, grants gazetted and the collection rate form the basis of the budget assumptions.

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (inflation and growth) and other external bodies such as the National Electricity Regulator of South Africa (NERSA).

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies

To fund its operational costs as well as make sustainable contribution to municipal infrastructure investment, the municipality relies on grants and subsidies made available by National Treasury for the execution of its capital plan. The funding strategy is reviewed annually to determine the most affordable level at which the municipality can operate optimally taking the fiscal overview, economic climate, National and Provincial influences, IDP and other legislative imperatives, internal governance and community consultation into account in its deliberations

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery, therefore various measures have been implemented to align IDPs as well as provincial and national strategies around priority spatial interventions

**The following key assumptions underpinned the preparation of the medium-term budget:**

MACROECONOMIC PERFORMANCE AND PROJECTIONS 2025-2029					
Fiscal Year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate		Forecast	
CPI Inflation	4.40%	3.20%	3.40%	3.30%	3.20%

**2.6 OVERVIEW OF BUDGET FUNDING**

National Treasury requires the municipality to assess its financial sustainability against different measures that look at various aspects of financial health of the municipality. Support Table SA10 below sets to evaluate the budget as its compliance to Sections 18 and 19 of the MFMA. The following measures are discussed below.

**2.6.1 OPERATING REVENUE**

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state

and other minor charges (such as building plan fees, sale of stands, licenses and permits etc).

### **2.6.2 Cash/Cash equivalent position**

If the municipality's forecast cash position is negative, for any year of the Medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA, which deals with the repayment of short-term debt at the end of the financial year. The Municipality forecast a positive cash position as per the budgeted cash flow statement for 2026/27 MTREF.

## **2.7 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES**

The following grants allocated to the municipality in terms of the 2026/27 Division of Revenue Act have been included in the medium-term budget:

Funding is availed from National and Provincial government for service delivery projects with prescribed conditions attached to it, which inter alia means that the funding cannot be used for any other purpose, except for the approved projects as pertained in the business plan submitted

Description	2026/27 Medium Term Revenue & Expenditure Framework		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>			
<b>RECEIPTS:</b>			
<b>Operating Transfers and Grants</b>	<b>000</b>	<b>000</b>	<b>000</b>
<b>National Government:</b>	<b>267 282</b>	<b>268 607</b>	<b>295 877</b>
Local Government Equitable Share	255 910	262 007	274 227
Finance Management	3 000	3 000	3 000
EPWP Incentive	1 420	–	–
Municipal Infrastructure Grant (MIG)	6 952	3 600	18 650
<b>Provincial Government:</b>	<b>1 350</b>	<b>1 395</b>	<b>1 438</b>
Sport and Recreation	1 350	1 395	1 438
<b>Total Operating Transfers and Grants</b>	<b>268 632</b>	<b>270 002</b>	<b>297 315</b>
<b>Capital Transfers and Grants</b>			
<b>National Government:</b>	<b>111 645</b>	<b>137 835</b>	<b>128 824</b>
Municipal Infrastructure Grant (MIG)	57 894	68 335	55 538
Neighbourhood Development Partnership	8 224	–	–
Water Services Infrastructure Grant	30 000	55 500	57 992
Integrated National Electrification Programme	15 527	14 000	15 294
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>380 277</b>	<b>407 837</b>	<b>426 139</b>

## 2.8 COUNCILLORS AND EMPLOYEE 'S BENEFITS

The general staff is remunerated in terms of the Tuned Assessment of Skills and Knowledge (TASK) with entry level being T6 and the highest level being T18, being middle management of the organization.

Councillors are remunerated based on the upper limits gazette for the remuneration of public office bearers.



MONTHLY CASH FLOWS													
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27
Cash Receipts By Source													
Property rates	5 619	5 619	5 619	5 619	5 619	5 619	5 619	5 619	5 619	5 619	5 619	5 619	67 433
Service charges - electricity revenue	18 186	18 186	18 186	18 186	18 186	18 186	18 186	18 186	18 186	18 186	18 186	18 186	218 234
Service charges - water revenue	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	4 289	51 466
Service charges - Sanitation revenue	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	34 001
Service charges - Refuse revenue	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	19 550
Rental of facilities and equipment	351	351	351	351	351	351	351	351	351	351	351	351	4 215
Interest earned - external investments	904	904	904	904	904	904	904	904	904	904	904	904	10 852
Interest earned - outstanding debtors	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	14 755
Fines, penalties and forfeits	841	841	841	841	841	841	841	841	841	841	841	841	10 094
Licences and permits	390	390	390	390	390	390	390	390	390	390	390	390	4 678
Transfers and Subsidies - Operational	22 386	22 386	22 386	22 386	22 386	22 386	22 386	22 386	22 386	22 386	22 386	22 386	268 632
Other revenue	4 723	4 723	4 723	4 723	4 723	4 723	4 723	4 723	4 723	4 723	4 723	4 723	56 677
Cash Receipts by Source	63 382	63 382	63 382	63 382	63 382	63 382	63 382	63 382	63 382	63 382	63 382	63 382	760 586
Other Cash Flows by Source													
Transfers and subsidies - capital (monet)	9 304	9 304	9 304	9 304	9 304	9 304	9 304	9 304	9 304	9 304	9 304	9 304	111 645
Total Cash Receipts by Source	72 686	72 686	72 686	72 686	72 686	72 686	72 686	72 686	72 686	72 686	72 686	72 686	872 231
Cash Payments by Type													
Employee related costs	26 135	26 135	26 135	26 135	26 135	26 135	26 135	26 135	26 135	26 135	26 135	26 135	313 621
Finance charges	29	29	29	29	29	29	29	29	29	29	29	29	345
Bulk purchases - Electricity	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	173 308
Acquisitions - water & other inventory	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	25 097
Transfers and grants - other	5	5	5	5	5	5	5	5	5	5	5	5	57
Other expenditure	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	12 003	14 003	146 040
Cash Payments by Type	54 706	54 706	54 706	54 706	54 706	54 706	54 706	54 706	54 706	54 706	54 706	56 705	658 468
Other Cash Flows/Payments by Type													
Capital assets	11 174	11 174	11 174	11 174	11 174	11 174	11 174	11 174	11 174	11 174	11 174	11 174	134 090
Total Cash Payments by Type	65 880	65 880	65 880	65 880	65 880	65 880	65 880	65 880	65 880	65 880	65 880	67 880	792 558
NET INCREASE/(DECREASE) IN CASH HE	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	4 806	79 673
Cash/cash equivalents at the month/ye	2 500	9 306	16 112	22 918	29 724	36 530	43 336	50 143	56 949	63 755	70 561	77 367	2 500
Cash/cash equivalents at the month/ye	9 306	16 112	22 918	29 724	36 530	43 336	50 143	56 949	63 755	70 561	77 367	82 173	82 173

## **2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS**

In terms of the MFMA Section 33, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to both the Bid Evaluation and Adjudication Committees must obtain formal financial comments from Budget and Treasury Office.

## **2.11 CAPITAL EXPENDITURE DETAILS**

**TableSA34a-c provides a detailed breakdown of capital projects for 2026/27 MTREF**

## **2.12 Legislation Compliance Status**

The promulgation of the Municipal Finance Management Act 56 of 2003) has without doubt enhanced efficiency and control measures to local government in terms of budgeting monitoring and accounting of public funds.

The MFMA has created clear standards of operating for local government that complies or conforms to the International Standards of reporting. The municipality's reporting to Provincial Treasury has been substantially complied with.

### **➤ In- year reporting and Mscoa Compliance**

Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. The publication of the monthly budget statement (MBS) on the municipality's website has progressively improved. The conversion to version 7.1 for 2026/27 has been successfully concluded, including the use of A-schedules aligned to version 7.1

### **➤ Municipal Budget and Reporting Regulations**

Budgeting in Ga-segonyana Local Municipality is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

### **➤ Annual Report**

Annual report is compiled in terms of the MFMA and NT requirements.

➤ **Service Delivery and Budget Implementation Plan (SDBIP)**

The detail SDBIP document is at a final stage and will be finalized after approval of the 2026/27 budget, directly aligned and informed by the 2026/27 budget.

The **Capital Budget of R106 693 million for 2026/27 is 38% less** when compared to the 2025/26 Adjustment Budget. The Capital Budget is largely driven by projects emanating from the IDP as identified by the community

➤ **Internship programme**

The Municipality has been participating since 2007 actively in the Municipal Financial Management Internship Programme. The programme started with two interns undergoing training in various divisions of the Financial Services Department.

Municipality appointed 4 interns in September 2024 and additional 2 interns in January 2025. These interns are funded by National Treasury (NT) with a R100 000.00 per intern per annum. In September 2024, 3 of the interns were permanently employed by the Municipality.

NC452 Ga-Segonyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection		614	463	256	484	2,534	2,534	2,023	2,686	2,774	2,863
Electricity Distribution Revenue for Services											
Electricity Sales		125,614	149,448	174,844	189,241	206,941	206,941	180,638	224,358	226,596	233,848
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees			5								
Notice Revenues											
Temporary Service Plant											
<b>Total Service charges - Electricity</b>		<b>126,228</b>	<b>149,916</b>	<b>175,101</b>	<b>189,725</b>	<b>209,475</b>	<b>209,475</b>	<b>182,661</b>	<b>227,043</b>	<b>229,371</b>	<b>236,711</b>
Less revenue foregone (in excess of 0 kw/h per inagent nousenoia per month)		(516)	(1,316)	(0)	(2)	(2)	(2)	(2,460)	(3)	(3)	(3)
Less cost of free basis services (0 kw/h per inagent nousenoia per month)											
<b>Net Service charges - Electricity</b>		<b>125,711</b>	<b>148,600</b>	<b>175,100</b>	<b>189,722</b>	<b>209,472</b>	<b>209,472</b>	<b>180,201</b>	<b>227,041</b>	<b>229,368</b>	<b>236,708</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection		160	265	1,025	1,000	1,000	1,000	879	1,047	1,082	1,116
Industrial Water											
Meter Reading Fees											
Sale		28,161	42,567	44,927	49,032	49,032	49,032	33,592	51,637	53,031	54,728
Urban Higher Level Service											
<b>Total Service charges - Water</b>		<b>28,321</b>	<b>42,832</b>	<b>45,952</b>	<b>50,032</b>	<b>50,032</b>	<b>50,032</b>	<b>34,471</b>	<b>52,684</b>	<b>54,112</b>	<b>55,844</b>
Less revenue foregone (in excess of 0 kilolitres per inagent nousenoia per month)		(2)	(10)	(8)	(12)	(12)	(12)	(3)	(13)	(13)	(14)
Less cost of free basis services (free sanitation service to inagent nousenoia per month)											
<b>net service charges - water</b>		<b>28,319</b>	<b>42,822</b>	<b>45,943</b>	<b>50,020</b>	<b>50,020</b>	<b>50,020</b>	<b>34,468</b>	<b>52,671</b>	<b>54,099</b>	<b>55,830</b>
<b>Service charges - Waste Water Management</b>											
Agricultural and Rural											
Availability Charges											
Connection/Reconnection		10	5	2	16	16	16	17	18	18	18
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges		17,931	26,227	31,252	34,127	34,127	34,127	25,221	36,031	36,910	38,091
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>		<b>17,942</b>	<b>26,232</b>	<b>31,254</b>	<b>34,143</b>	<b>34,143</b>	<b>34,143</b>	<b>25,221</b>	<b>36,048</b>	<b>36,928</b>	<b>38,109</b>
Less revenue foregone (in excess of free sanitation service to inagent nousenoia)		(6)	(4)	(8)	(423)	(423)	(423)	(4)	(443)	(458)	(472)
Less cost of free basis services (free sanitation service to inagent nousenoia)											
<b>net service charges - waste water management</b>		<b>17,936</b>	<b>26,228</b>	<b>31,167</b>	<b>33,720</b>	<b>33,720</b>	<b>33,720</b>	<b>25,217</b>	<b>35,605</b>	<b>36,470</b>	<b>37,637</b>
<b>Service charges - Waste Management</b>											
Availability Charges											
Carrier Bags											
Disposal Facilities				11							
Refuse Bags											
Refuse Removal		12,847	15,837	18,216	19,827	19,827	19,827	15,990	21,059	21,444	22,130
Skip											
Waste Bins											
<b>Total refuse removal revenue</b>		<b>12,847</b>	<b>15,837</b>	<b>18,227</b>	<b>19,827</b>	<b>19,827</b>	<b>19,827</b>	<b>15,990</b>	<b>21,059</b>	<b>21,444</b>	<b>22,130</b>
Less revenue foregone (in excess of one removal a week to inagent nousenoia)		(29)	(8)	(85)	(371)	(371)	(371)	(1)	(394)	(407)	(420)
Less cost of free basis services (removed once a week to inagent nousenoia)											
<b>net service charges - waste management</b>		<b>12,818</b>	<b>15,829</b>	<b>18,142</b>	<b>19,456</b>	<b>19,456</b>	<b>19,456</b>	<b>15,988</b>	<b>20,664</b>	<b>21,036</b>	<b>21,710</b>
<b>Sales of Goods and Rendering of Services</b>											
Academic Services											
Advertisements		96	159	269	300	370	370	291	500	516	533
Amendment Fees											
Application Fees for Land Usage		544	348	259	384	404	404	250	419	432	446
Building Plan Approval		1,813	1,245	794	1,150	1,750	1,750	1,094	2,000	2,066	2,132
Building Plan Clause Levy											
Buyers Card											
Camping Fees		0									
Cemetery and Burial		44	51	50	128	128	128	36	100	103	107
Cleaning and Removal											
Clearance Certificates		82	62	86	120	140	140	92	145	150	155
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees	1	1	1	3	3	3	3	3	3	3	3
Entrance Fees	97	118	111	242	192	192	46	187	193	200	200
Escort Fees			52		100	100	163	200	207	213	213
Exempted Parking											
Fire Services					10	10	33	50	52	53	53
Health Services											
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services											
Legal Fees	983										
Library Fees											
Management Fees	2,365	2,128	2,205								
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees											
Photo copies, Faxes and Telephone charges	11	9	20	8	13	13	16	25	26	27	27
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods	14	4	12	29							
Scrap, Waste & Other Goods											
Shared Services											
Squatter Re-allocation											
Stone and Gravel					250	250	198	259	268	276	276
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes											
Traffic Control			357	546	549	549	392	569	588	607	607
Transport Fees											
Valuation Services	7	1	4	9	9	9	4	10	10	10	10
Water Meter Protectors											
Weightbridge Fees											
<b>Total Sales of Goods and Rendering of Services</b>	<b>6,056</b>	<b>4,125</b>	<b>4,219</b>	<b>2,918</b>	<b>3,917</b>	<b>3,917</b>	<b>2,615</b>	<b>4,467</b>	<b>4,615</b>	<b>4,762</b>	<b>4,762</b>
<b>Agency Services</b>											
<b>District Municipalities</b>											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>National</b>											
AARTO											
Department of Environmental Affairs											
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provincial</b>											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
<b>Total Provincial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Agency Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest - Deemed Interest</b>											
<b>Interest earned from Receivables</b>											
Affiliates/Related Parties/Associated Companies											
Electricity											
Housing											
Housing Land Sales											
Housing Selling Schemes											
Merchandising, Jobbing and Contracts											
Property Rental Debtors											
SARS											
Service Charges	8,441	11,451	6,974	4,343	8,048	8,048	6,686	8,825	9,116	9,408	9,408
Sporting and Other Bodies											
Staff											
Waste Management											
Waste Water Management											
Water											
Shared Services											
<b>Total Interest earned from Receivables</b>	<b>8,441</b>	<b>11,451</b>	<b>6,974</b>	<b>4,343</b>	<b>8,048</b>	<b>8,048</b>	<b>6,686</b>	<b>8,825</b>	<b>9,116</b>	<b>9,408</b>	<b>9,408</b>
<b>Interest earned from Current and Non Current Assets</b>											
Bank Accounts											
Financial Assets											
Short Term Investments and Call Accounts	5,692	9,902	8,788	11,528	9,500	9,500	4,704	10,852	10,177	10,502	10,502
<b>Total Interest earned from Current and Non Current Assets</b>	<b>5,692</b>	<b>9,902</b>	<b>8,788</b>	<b>11,528</b>	<b>9,500</b>	<b>9,500</b>	<b>4,704</b>	<b>10,852</b>	<b>10,177</b>	<b>10,502</b>	<b>10,502</b>
<b>Dividends</b>											
External Investment											
Municipal Entities											
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rent on Land</b>											
Land											
Prospecting, Mining, Royalties											
Servitudes											
<b>Total Rent on Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rental from Fixed Assets</b>											
<b>Market Related</b>											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment	2,873	1,345	1,716	1,852	3,362	3,362	2,698	4,215	3,838	3,960	3,960
<b>Total Market Related</b>	<b>2,873</b>	<b>1,345</b>	<b>1,716</b>	<b>1,852</b>	<b>3,362</b>	<b>3,362</b>	<b>2,698</b>	<b>4,215</b>	<b>3,838</b>	<b>3,960</b>	<b>3,960</b>
<b>Non-market Related</b>											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment											
<b>Total Non-market Related</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rental from Fixed Assets</b>	<b>2,873</b>	<b>1,345</b>	<b>1,716</b>	<b>1,852</b>	<b>3,362</b>	<b>3,362</b>	<b>2,698</b>	<b>4,215</b>	<b>3,838</b>	<b>3,960</b>	<b>3,960</b>
<b>Licences or Permits</b>											
Angling/Fishing											
Atmospheric Emissions											
Boat											
Dog											
Fauna and Flora											
Filming Fees											
Game											

Health Certificates												
Hiking Trails												
Hoarding (Collecting/Storing)												
Market Porters												
Road and Transport	3,603	3,943	3,246	4,296	4,461	4,461	3,695	4,626	4,779	4,932		
Threatened and Protected Species												
Trading	40	21	34	50	50	50	92	52	53	55		
<b>Total Licences or Permits</b>	<b>3,643</b>	<b>3,964</b>	<b>3,280</b>	<b>4,346</b>	<b>4,511</b>	<b>4,511</b>	<b>3,787</b>	<b>4,678</b>	<b>4,832</b>	<b>4,987</b>		
<b>Special Rating Levies</b>												
Agricultural Properties												
Business and Commercial Properties												
Industrial Properties												
Mining Properties												
Public Benefit Organisations												
Public Service Infrastructure Properties												
Public Service Purposes Properties												
Residential Properties												
Residential Sectional Title Garages												
Sport Clubs and Fields												
Vacant Land												
<b>Total Special Rating Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Construction Contract Revenue</b>												
<b>Development Charges</b>	49	212	87	940	940	940	21	975	1,007	1,040		
<b>Operational Revenue</b>												
Administrative Handling Fees	927			2,000	2,000	2,000		2,074	2,142	2,211		
Arbor City Awards Competition												
Bad Debts Recovered	482	404	1,200	1,210	1,460	1,460	1,264	1,846	1,907	1,988		
Bontle Ke Botho Cleaning and Greening Award												
Breakages and Losses Recovered	1							0	0	0		
Bursary Repayment												
Collection Charges		2	1	10	190	190	99	197	203	210		
Commission												
Discounts and Early Settlements												
Incidental Cash Surpluses	(39)	(1)		(54)	6	6	3	6	6	6		
Inspection Fees	9	35	44	44	79	79	55	100	103	107		
Insurance Refund	10	51		519	519	519	73	538	556	574		
Merchandising, Jobbing and Contracts												
Recovery Maintenance												
Registration Fees												
Request for Information												
Sale of Property	3,873	5,288	5,754	45,000	45,000	45,000	8,546	46,665	48,205	49,748		
Skills Development Levy Refund	1,124	1,151	995	270	520	520	534	400	413	426		
Staff and Councillors Recoveries	40	411	431	428	443	443	377	384	397	409		
<b>Total Operational Revenue</b>	<b>6,426</b>	<b>7,340</b>	<b>8,424</b>	<b>49,427</b>	<b>50,217</b>	<b>50,217</b>	<b>10,952</b>	<b>52,210</b>	<b>53,953</b>	<b>55,699</b>		
<b>Non-Exchange revenue</b>												
<b>Property Rates</b>												
Agricultural Properties	679	714	792	800	815	815	683	845	873	901		
Business and Commercial Properties	15,370	8,587	3,305	3,498	3,539	3,539	2,915	3,669	3,791	3,912		
Industrial Properties	2,882	1,571	3,712	3,845	3,895	3,895	3,268	4,039	4,172	4,306		
Mining Properties												
Public Benefit Organisations												
Public Service Infrastructure Properties												
Public Service Purposes Properties	11,282	11,505	12,230	12,564	12,824	12,824	10,661	13,799	13,738	14,177		
Residential Properties	22,547	36,244	40,257	42,363	43,483	43,483	37,519	45,092	46,580	48,071		
Residential Sectional Title Garages												
Sport Clubs and Fields												
Vacant Land	3,908	1,750	4,555	4,918	4,934	4,934	3,815	5,116	5,285	5,454		
<b>Total Property Rates</b>	<b>56,868</b>	<b>60,372</b>	<b>64,851</b>	<b>67,988</b>	<b>69,490</b>	<b>69,490</b>	<b>58,361</b>	<b>72,561</b>	<b>74,438</b>	<b>76,821</b>		
Less revenue foregone (exemptions, reductions and rebates and impermissible values in)	(1,338)	(2,047)	(2,188)	(1,951)	(2,231)	(2,231)	(1,305)	(2,314)	(2,390)	(2,466)		
<b>Net Property Rates</b>	<b>55,532</b>	<b>58,325</b>	<b>62,663</b>	<b>66,037</b>	<b>67,259</b>	<b>67,259</b>	<b>56,956</b>	<b>70,247</b>	<b>72,048</b>	<b>74,355</b>		
<b>Surcharges and Taxes</b>												
Surcharges												
Taxes												
<b>Total Surcharges and Taxes</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fines, Penalties and Forfeits</b>												
Fines	7,528	8,201	8,346	9,224	10,102	10,102	2,205	10,457	10,802	11,148		
Forfeits												
Penalties	28	47	111	183	150	150	47					
<b>Total Fines, Penalties and Forfeits</b>	<b>7,556</b>	<b>8,248</b>	<b>8,457</b>	<b>9,408</b>	<b>10,252</b>	<b>10,252</b>	<b>2,252</b>	<b>10,457</b>	<b>10,802</b>	<b>11,148</b>		
<b>Licences or Permits</b>												
Angling/Fishing												
Atmospheric Emission												
Boat												
Dog												
Fauna and Flora												
Filming Fees												
Game												
Health Certificates												
Hiking Trails												
Hoarding (Collecting/Storing)												
Market Porters												
Road and Transport												
Threatened and Protected Species												
Trading												
<b>Total Licences or Permits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Transfer and subsidies - Operational</b>												
<b>Allocations In-kind</b>												
Departmental Agencies and Accounts												
District Municipalities												
Foreign Government and International Organisations												
Higher Educational Institutions												
Households												
National Government												
Non-Profit Institutions												
Parent Municipality												
Private Enterprises	3,542											
Provincial Government												
Public Corporations												
<b>Total Allocations In-kind</b>	<b>3,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Monetary Allocations</b>												
Departmental Agencies and Accounts												
District Municipalities												
Foreign Government and International Organisations												
Higher Educational Institutions												
Households												
National Governments	19,195	21,036	7,329	20,392	21,013	21,013	19,631	11,372	6,600	21,650		
National Revenue Fund	210,902	230,911	244,849	251,740	251,740	251,740	251,737	255,910	262,007	274,227		
Non-Profit Institutions												
Parent Municipality												
Private Enterprises												
Provincial Government												
Public Corporations	1,200	1,252	1,300	1,328	1,328	1,328	1,295	1,350	1,395	1,438		
<b>Total Monetary Allocations</b>	<b>231,297</b>	<b>253,199</b>	<b>253,478</b>	<b>273,460</b>	<b>274,081</b>	<b>274,081</b>	<b>272,663</b>	<b>268,632</b>	<b>270,002</b>	<b>297,315</b>		
<b>Total transfer and subsidies - Operational</b>	<b>234,839</b>	<b>253,199</b>	<b>253,478</b>	<b>273,460</b>	<b>274,081</b>	<b>274,081</b>	<b>272,663</b>	<b>268,632</b>	<b>270,002</b>	<b>297,315</b>		
<b>Interest Receivables</b>												

Property Rates			5,175	4,588	5,718	5,718	4,886	5,930	6,126	6,322
Service Charges										
Electricity										
Waste Management										
Waste Water Management										
Water										
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	-	5,175	4,588	5,718	5,718	4,886	5,930	6,126	6,322
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges										
Waste Management - Availability Charges										
Waste Water Management - Availability Charges										
Water - Availability Charges										
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment	17	(13)	(1,067)							
Total Disposal of Fixed and Intangible Assets	17	(13)	(1,067)	-	-	-	-	-	-	-
Other Gains										
Debt waived			11,640							
Discontinued Operations and Disposals of Non-current Assets										
Inventory										
Fair value assessment - Water stock										
Increase to net-realizable Value	15,521	69					276			
Total Inventory	15,521	69	-	-	-	-	276	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity										
Long Service Awards										
Medical	5,676	(2,141)	(1,951)							
Pension Funds										
Total Actuarial Assessments	5,676	(2,141)	(1,951)	-	-	-	-	-	-	-
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property		527	47,558							
Investments										
Living resources										
Total Fair Value Adjustment	5,676	(1,614)	45,607	-	-	-	-	-	-	-
Foreign Exchange										
Contributions to Provisions for landfill sites										
Total Other Gains	21,197	(1,544)	57,247	-	-	-	276	-	-	-
Discontinued Operations										
Total Revenue	536,605	390,035	689,799	721,760	750,469	750,469	624,371	777,469	787,470	831,342
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	120,002	161,399	184,099	188,638	188,534	188,534	165,771	200,309	216,146	223,152
Bonuses	9,848	12,926	13,870	16,108	15,796	15,796	13,844	16,642	16,948	17,490
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	633	666	692	689	684	684	605	673	695	717
Housing Benefits	4,663	5,397	6,175	6,806	6,469	6,469	5,419	6,725	6,947	7,170
Non-pensionable										
Travel or Motor Vehicle	5,377	5,991	6,215	6,572	5,983	5,983	5,480	6,142	6,344	6,547
Voluntary Work										
Total Allowance	10,673	12,053	13,081	14,067	13,137	13,137	11,505	13,540	13,987	14,434
Service Related Benefits										
Acting	2,362	719	1,067	120	1,099	1,099	2,270	485	501	517
Bonus										
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay	212	2,373	(959)	49	302	302	345	-	-	-
Lifeguard/Duty Squads										
Long Service Award	12,491	8,723	8,392	4,289	5,465	5,465	9,110	20	21	21
Overtime								4,936	5,099	5,262
Scarcity										
Standby Allowance	1,302	1,405	1,488	733	997	997	1,385	1,060	1,095	1,130
Tools Allowance										
Uniform-Special-Protective Clothing										
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits	16,367	13,220	9,989	5,192	7,863	7,863	13,110	6,501	6,715	6,930
Total Salaries and Allowances	156,891	199,598	221,038	224,005	225,330	225,330	204,229	236,992	253,796	262,007
Social Contributions										
Bargaining Council	50	58	66	72	72	72	58	809	324	334
Group Life Insurance	3,668	4,239	4,841	5,730	5,366	5,366	4,446	7,251	6,836	7,055
Medical	9,183	11,022	13,621	13,693	13,724	13,724	12,906	15,737	17,625	18,189
Pension	18,386	25,359	28,759	30,656	30,138	30,138	26,283	33,701	34,814	35,928
Unemployment Insurance	900	1,027	1,112	1,172	1,142	1,142	939	1,185	1,182	1,220
Total Social Contributions	32,188	41,705	48,399	51,323	50,442	50,442	44,631	58,683	60,780	62,725
Post-retirement Benefit										
Medical	3,144	4,815	(257)							
Other Benefits										
Pension		4,925	6,324	1,738	1,738	1,738	1,607	1,803	1,862	1,922
Total Post-retirement Benefit	3,144	9,740	6,067	1,738	1,738	1,738	1,607	1,803	1,862	1,922
Sub-Total	192,222	251,043	275,505	277,066	277,510	277,510	250,467	297,478	316,439	326,654
Less: Employees costs capitalised to PPE										
Total Employee Related Cost	192,222	251,043	275,505	277,066	277,510	277,510	250,467	297,478	316,439	326,654
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	10,928	12,213	12,156	13,397	12,697	12,697	10,203	13,167	13,602	14,037
Cell phone Allowance	1,299	1,338	1,367	1,499	1,489	1,489	1,136	1,544	1,595	1,646
Housing Allowance										
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance										
Office-bearer Allowance										
Out of pocket Expenses										
Travelling Allowance	960	1,259	1,415	1,388	1,381	1,381	1,189	1,432	1,479	1,527
Use of Personal Facilities										
Total Allowances and Service Related Benefits	13,186	14,810	14,938	16,285	15,568	15,568	12,528	16,144	16,676	17,210
Social Contributions										
Medial Aid Benefits										
Pension Fund Contributions										
Total Social Contributions										
Total Remuneration of Councillors	13,186	14,810	14,938	16,285	15,568	15,568	12,528	16,144	16,676	17,210
Bulk Purchases - Electricity										

ESKOM	124,535	152,962	174,090	154,053	179,053	179,053	160,870	173,308	179,027	184,756
<b>Independent Power Producers</b>										
<b>Green Electricity</b>										
Green Charges										
Green Rights and Certificates										
<b>Total Green Electricity</b>	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc										
<b>Total Independent Power Producers</b>	-	-	-	-	-	-	-	-	-	-
Self Generation										
Capitalisation Electricity Costs (Credit Account)										
<b>Total Bulk Purchases - Electricity</b>	124,535	152,962	174,090	154,053	179,053	179,053	160,870	173,308	179,027	184,756
<b>Inventory Consumed</b>										
Agricultural										
Consumables	22,662	18,329	19,736	18,581	14,791	14,791	9,696	12,122	12,868	13,450
Finished Goods										
Housing Stock										
Land	1,783	919	1,405							
Materials and Supplies	18,291	12,181	15,123	12,988	13,235	13,235	7,329	12,397	12,908	13,749
Water		(230)	567	713	558	558	487	578	597	616
<b>Sub-total</b>	42,737	31,200	36,832	32,282	28,584	28,584	17,513	25,097	26,373	27,815
Less: Capitalisation of inventory consumed										
<b>Total Inventory Consumed</b>	42,737	31,200	36,832	32,282	28,584	28,584	17,513	25,097	26,373	27,815
<b>Debt Impairment</b>										
<b>Trade and Other Receivables from Exchange Transactions</b>										
Electricity	(1,072)	(12,845)	(1,810)	1,200	1,200	1,200		1,244	1,285	1,327
Shared Services										
Waste Management	5,901	4,244	(420)	2,200	2,200	2,200		2,281	2,357	2,432
Waste Water Management	3,675	6,293	(949)	2,500	2,500	2,500		2,593	2,678	2,764
Water	3,557	32	(1,135)	7,300	7,300	7,300		7,570	7,820	8,070
Non Specific Accounts	(8,122)	316	(475)							
<b>Total Trade and Other Receivables from Exchange Transactions</b>	3,939	(1,960)	(4,790)	13,200	13,200	13,200	-	13,688	14,140	14,593
<b>Other Receivables from Non-exchange Revenue</b>										
<b>Property Rates</b>										
Property Rates General	11,529	(2,285)	1,457	300	300	300				
Agricultural Properties	3,306	5,476	7,049							
Business and Commercial Properties										
Industrial Properties										
Mining Properties										
Public Benefit Organisations										
Public Service Infrastructure Properties										
Public Service Purposes Properties										
Residential Properties								311	321	332
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land										
<b>Total Property Rates</b>	14,835	3,191	8,506	300	300	300	-	311	321	332
<b>Service Charges</b>										
Service Charges General										
Electricity										
Waste Management										
Waste Water Management										
Water										
<b>Total Service Charges</b>	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts										
<b>Total Other Receivables from Non-exchange Revenue</b>	14,835	3,191	8,506	300	300	300	-	311	321	332
<b>Total Debt Impairment</b>	18,774	1,231	3,716	13,500	13,500	13,500	-	14,000	14,462	14,924
<b>Depreciation, Amortisation and Impairment</b>										
<b>Amortisation</b>										
Intangible Assets										
<b>Total Amortisation</b>	-	-	-	-	-	-	-	-	-	-
<b>Depreciation</b>										
Biological or Cultivated Assets										
Coastal Infrastructure										
Community Assets										
Computer Equipment	407	206	326	324	324	324	324	336	347	358
Electrical Infrastructure	9,623	10,629	11,438	8,593	8,593	8,593	9,588	8,911	9,205	9,500
Furniture and Office Equipment	3,423	2,701	3,321	3,451	3,451	3,451	2,992	3,578	3,696	3,815
Heritage Assets										
Information and Communication Infrastructure										
Investment Property										
Land										
Libraries										
Living resources										
Machinery and Equipment										
Other Assets	4,379	8,048	8,461	7,287	7,287	7,287	8,066	7,557	7,806	8,056
Rail Infrastructure										
Roads Infrastructure	32,526	26,429	30,000	22,334	27,334	27,334	26,412	23,570	24,348	25,127
Sanitation Infrastructure	6,967	6,966	6,956	6,000	6,000	6,000	5,691	6,222	6,427	6,633
Solid Waste Infrastructure	1,385	1,388	385	388	388	388	1,071	403	416	429
Storm water Infrastructure										
Transport Assets	(285)	1,623	665	671	671	671	553	696	719	742
Water Supply Infrastructure	32,729	30,295	36,455	20,952	20,952	20,952	20,543	21,727	22,445	23,163
Zoo, Marine and Non-biological Animals										
<b>Total Depreciation</b>	91,154	88,286	98,008	70,000	75,000	75,000	75,242	73,000	75,409	77,822
<b>Capital Impairment Losses and Reversals</b>										
Biological or Cultivated Assets										
Construction Work-in-progress										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Contributions to Provisions for landfill sites										
<b>Property, Plant and Equipment</b>										
Coastal Infrastructure										
Community Assets										
Computer Equipment										
Electrical Infrastructure										
Furniture and Office Equipment										
Housing										
Information and Communication Infrastructure										
Land										
Machinery and Equipment										
Operational Buildings										
Other Assets										
Rails Infrastructure										
Roads Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Storm water Infrastructure										
Transport Assets										
Water Supply Infrastructure										
Zoo, Marine and Non-biological Animals										
<b>Total Property, Plant and Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Impairment Losses and Reversals</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation, Amortisation and Impairment</b>	91,154	88,286	98,008	70,000	75,000	75,000	75,242	73,000	75,409	77,822

<b>Interest, Dividends and Rent on Land</b>										
Dividends Paid									-	-
Interest Paid	3,378	3,998	9,691	346	331	331	584	345	357	368
Rent on Land										
<b>Total Interest, Dividends and Rent on Land</b>	<b>3,378</b>	<b>3,998</b>	<b>9,691</b>	<b>346</b>	<b>331</b>	<b>331</b>	<b>584</b>	<b>345</b>	<b>357</b>	<b>368</b>
<b>Contracted Services</b>										
Consultants and Professional Services	45,614	48,104	44,738	31,100	36,100	36,100	31,037	33,126	32,647	33,691
Contractors	10,634	12,755	273	14,225	14,846	14,846		268	277	13,199
Outsourced Services	41,111	54,951	55,207	45,910	54,185	54,185	49,206	50,821	54,465	56,112
<b>Total Contracted Services</b>	<b>97,359</b>	<b>115,810</b>	<b>100,218</b>	<b>91,235</b>	<b>105,131</b>	<b>105,131</b>	<b>94,526</b>	<b>84,216</b>	<b>87,389</b>	<b>103,003</b>
<b>Transfers and Subsidies</b>										
<b>Capital</b>										
Allocations In-kind										
Monetary Allocations										
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operational</b>										
Allocations In-kind	61	31	54	60	55	55	39	57	59	61
Monetary Allocations										
<b>Total Operational</b>	<b>61</b>	<b>31</b>	<b>54</b>	<b>60</b>	<b>55</b>	<b>55</b>	<b>39</b>	<b>57</b>	<b>59</b>	<b>61</b>
<b>Total Transfers and Subsidies</b>	<b>61</b>	<b>31</b>	<b>54</b>	<b>60</b>	<b>55</b>	<b>55</b>	<b>39</b>	<b>57</b>	<b>59</b>	<b>61</b>
<b>Irrecoverable Debts Written Off</b>										
Bad debt written off	15,198	32,749								
<b>Exchange</b>										
Electricity			237	59	59	59	108	62	64	66
Non Specific Accounts			833				422			
Waste Management				81	81	81		84	87	89
Waste Water Management			1,532	71	71	71	567	74	76	79
Water			2,812	351	351	351	1,164	364	376	388
<b>Total Exchange</b>	<b>-</b>	<b>-</b>	<b>5,414</b>	<b>562</b>	<b>562</b>	<b>562</b>	<b>2,261</b>	<b>583</b>	<b>602</b>	<b>622</b>
<b>Non-exchange</b>										
Non Specific Accounts			232				104			
Property Rates			1,687	176	176	176	450	182	188	194
Service Charges										
<b>Total Non-exchange</b>	<b>-</b>	<b>-</b>	<b>1,919</b>	<b>176</b>	<b>176</b>	<b>176</b>	<b>554</b>	<b>182</b>	<b>188</b>	<b>194</b>
<b>Total Irrecoverable Debts Written Off</b>	<b>15,198</b>	<b>32,749</b>	<b>7,333</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>2,815</b>	<b>765</b>	<b>791</b>	<b>816</b>
<b>Operational Cost and Other Cost</b>										
<b>Operational Cost</b>										
Achievements and Awards										
Advertising, Publicity and Marketing	297	114	224	494	294	294	51	173	179	185
Assets less than the Capitalisation Threshold										
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees	987	730	988	900	1,200	1,200	1,116	1,000	1,033	1,066
Bargaining Council										
Bond Issue Amortisation Costs										
Brokers Fees										
Bursaries (Employees)										
Cash Discount										
Cleaning Services										
Commission										
Communication	1,637	1,155	224	261	260	260	213	270	279	288
Contribution to Provisions	(4,786)	184								
Copy Right Fees										
Cost relating to the Sale of Houses										
Courier and Delivery Services										
Deeds	62	171	15	15	15	15	20	16	16	17
Drivers Licences and Permits										
Dumping Fees (District Council)										
Electricity Compliance Certificate										
Entertainment	1,207	833	868	535	742	742	636	436	451	465
Entrance Fees										
Environmental Levy										
Eskom Connection Fees										
External Audit Fees	6,591	5,474	6,273	6,535	6,535	6,535	5,662	6,000	6,198	6,396
External Computer Service	4,562	781	4,770	5,523	6,723	6,723	4,776	5,293	5,468	5,643
Fines and Penalties							84			
Firearm Handling Fees										
Freight Services										
Full Time Union Representative										
Hire Charges	519	68	116	80	115	115	133	119	123	127
Honoraria (Voluntarily Workers)										
Indigent Relief	1,855	1,361	2,351	1,359	1,359	1,359	2,891	1,600	1,653	1,706
Insurance Underwriting	11,832	15,890	13,108	12,091	12,091	12,091	10,666	11,496	11,875	12,255
Capitalisation of Wet Fuel Costs (Credit Account)										
Land Alienation Costs										
Leaverships and Internships	1,125	638	762	270	78	78	78			
Levies Paid - Water Resource Management Charges										
Licences	401	421	213	500	500	500	216	200	207	213
Management Fee										
Municipal Services	6,622	2,353	2,207	2,135	1,935	1,935	1,658	2,125	2,196	2,266
Office Decorations										
Parking Fees										
Permits										
Personnel Agency Fees [Personnel Recruitment Costs]										
Printing, Publications and Books	846	878	1,178	1,012	675	675	491	625	646	667
Professional Bodies, Membership and Subscription	2,053	2,223	2,782	3,318	3,068	3,068	2,957	3,143	3,246	3,350
Registration Fees										
Remuneration to Section 79 Committee Members										
Repayment of Forfeited Deposits										
Resettlement Cost										
Rewards Incentives	73	46	95	150	90	90	29	94	97	100
Road Worthy Test										
Samples and Specimens										
Search Fees										
Seating Allowance for Traditional Leaders	3	10	11	18	18	18	4	19	19	20
Servitudes and Land Surveys										
Signage										
Skills Development Fund Levy	1,630	2,074	2,323	2,012	2,055	2,055	2,122	2,131	2,201	2,271
Small Differences Tolerances										
Storage of Assets and Goods										
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities	6									
Travel Agency and Visas										
Travel and Subsistence	3,852	3,320	3,569	3,589	3,670	3,670	2,887	3,911	3,775	3,896
Uniform and Protective Clothing	334	786	354	2,088	2,088	2,088	1,347	2,165	2,237	2,308
Vehicle Tracking										
Ward Committees	1,664	1,619	1,674	1,600	1,650	1,650	1,529	1,500	1,550	1,599
Warrantees and Guarantees										
Wet Fuel										
Witness Fees										
Workmens Compensation Fund	4,290	1,900	22	2,714				4,000	4,132	4,264
<b>Total Operational Cost</b>	<b>47,862</b>	<b>43,026</b>	<b>44,127</b>	<b>47,200</b>	<b>45,160</b>	<b>45,160</b>	<b>39,566</b>	<b>46,316</b>	<b>47,580</b>	<b>49,102</b>

<b>Operating Leases</b>											
Biological Assets								-		-	-
Community Assets								-		-	-
Computer Equipment								-		-	-
Furniture and Office Equipment	279	582	948	1,450	1,450	1,450	1,355	1,508	1,558	1,608	
Heritage Assets								-		-	-
Infrastructure								-		-	-
Intangible Assets								-		-	-
Investment Properties								-		-	-
Land								-		-	-
Libraries								-		-	-
Machinery and Equipment								-		-	-
Other Assets								-		-	-
Transport Assets	17,865	16,622	16,227	20,000	15,000	15,000	12,652	14,000	15,495	15,991	
Zoo, Marine and Non-biological Animals								-		-	-
<b>Total Operational Leases</b>	<b>18,144</b>	<b>17,203</b>	<b>17,175</b>	<b>21,450</b>	<b>16,450</b>	<b>16,450</b>	<b>14,007</b>	<b>15,508</b>	<b>17,053</b>	<b>17,598</b>	
<b>Discontinued Operations</b>											
<b>Statutory Payments other than Income Taxes</b>											
<b>Total Operational Cost and Other Cost</b>	<b>65,806</b>	<b>60,230</b>	<b>61,302</b>	<b>68,650</b>	<b>61,610</b>	<b>61,610</b>	<b>53,573</b>	<b>61,824</b>	<b>64,632</b>	<b>66,701</b>	
<b>Disposal of Fixed and Intangible Assets</b>											
Biological Assets								-		-	-
Heritage Assets								-		-	-
Intangible Assets								-		-	-
Investment Property								-		-	-
Living resources								-		-	-
Property, Plant and Equipment	7,377	1,715	-	-	-	-	45	-	-	-	
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>7,377</b>	<b>1,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Losses</b>											
Inventory											
Decrease in net-realizable Value	48,789	493	707	-	-	-	238	-	-	-	
<b>Total Inventory</b>	<b>48,789</b>	<b>493</b>	<b>707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Water Losses</b>											
<b>Apparent Losses</b>											
Customer Meter Inaccuracies											
Unauthorized Consumption											
<b>Total Apparent Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Data Transfer and Management Errors</b>											
<b>Real Losses</b>											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
<b>Total Real Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Unavoidable Annual Real Losses											
<b>Total Water Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Leave Gratuity											
Long Service Awards											
Medical											
Pension Funds											
<b>Total Actuarial Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
<b>Total Fair Value Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Foreign Exchange</b>											
<b>Discontinued Operations and Disposals of Non-current Assets</b>											
<b>Contributions to Provisions for landfill sites</b>											
<b>Total Other Losses</b>	<b>48,789</b>	<b>493</b>	<b>707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditure</b>	<b>720,375</b>	<b>734,338</b>	<b>782,393</b>	<b>724,214</b>	<b>737,080</b>	<b>737,080</b>	<b>668,440</b>	<b>748,233</b>	<b>781,613</b>	<b>820,129</b>	
<b>Surplus/(Deficit)</b>	<b>(183,970)</b>	<b>(164,523)</b>	<b>(92,594)</b>	<b>(2,455)</b>	<b>(6,612)</b>	<b>(6,612)</b>	<b>(44,069)</b>	<b>31,236</b>	<b>5,857</b>	<b>11,213</b>	
<b>Transfers and subsidies - capital (monetary allocations)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government	142,599	150,463	173,498	125,587	161,749	161,749	(131,911)	111,645	137,835	128,824	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises			12,300		7,250	7,250	(7,250)				
Provincial Governments											
Public Corporations											
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>142,599</b>	<b>150,463</b>	<b>185,798</b>	<b>125,587</b>	<b>168,998</b>	<b>168,998</b>	<b>(139,160)</b>	<b>111,645</b>	<b>137,835</b>	<b>128,824</b>	
<b>Transfers and subsidies - capital (in-kind)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises	9,668	26,614	5,313		12,700	12,700					
Provincial Governments			111								
Public Corporations											
<b>Total Transfers and subsidies - capital (in-kind)</b>	<b>9,668</b>	<b>26,614</b>	<b>5,424</b>	<b>-</b>	<b>12,700</b>	<b>12,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>	
<b>Income Tax</b>											
Continuing Operations											
Discontinued Operations											
<b>Total Income Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit) after income tax</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>	
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>	
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
<b>Surplus/(Deficit) for the year</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>175,087</b>	<b>175,087</b>	<b>(183,229)</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>	
<b>repairs and maintenance by expenditure item</b>											
Employees related costs	-	-	-	-	-	-	4,351	-	-	-	-
Inventory Consumed (Project Maintenance)	31,132	17,989	24,047	20,042	20,209	20,209	-	17,576	18,610	19,804	
Contracted Services	-	-	-	-	-	-	-	-	-	-	
Operational Costs	4,287	381	4,304	4,698	6,183	6,183	(4,528)	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	<b>35,419</b>	<b>18,370</b>	<b>28,351</b>	<b>24,740</b>	<b>26,392</b>	<b>26,392</b>	<b>(177)</b>	<b>17,576</b>	<b>18,610</b>	<b>19,804</b>	
check	-	-	-	-	-	-		(4,700)	(4,855)	(5,010)	

## References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This total must agree with the total on SA22, but excluding councillor

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

NC452 Ga-Segonyana - Supporting Table SAZ Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Executive & Council	Vote 2 - FINANCE AND ADMINISTRATION	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPMENT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENTAL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
<b>R thousand</b>	1																
<b>Revenue</b>		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	227,041
Service charges - Electricity		-	-	-	-	-	-	-	-	227,041	-	-	-	-	-	-	52,671
Service charges - Water		-	-	-	-	-	-	-	-	-	52,671	-	-	-	-	-	35,605
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	35,605	-	-	-	-	20,664
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	20,664	-	-	-	4,467
Sale of Goods and Rendering of Services		-	155	125	187	50	2,922	1,029	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	8,825	-	-	-	-	-	-	-	-	-	-	-	-	-	8,825
Interest earned from Current and Non Current Assets		-	10,852	-	-	-	-	-	-	-	-	-	-	-	-	-	10,852
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	650	33	506	-	3,025	-	-	-	-	-	-	-	-	-	4,215
Licence and permits		-	-	-	-	-	52	4,626	-	-	-	-	-	-	-	-	4,678
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	325	542	108	-	-	-	-	975
Operational Revenue		-	5,445	-	-	100	46,665	-	-	0	-	-	-	-	-	-	52,210
<b>Non-Exchange Revenue</b>																	
Property rates		-	70,247	-	-	-	-	-	-	-	-	-	-	-	-	-	70,247
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	11	-	-	739	8,669	43	632	363	-	-	-	-	-	10,457
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,996	32,025	4,760	3,638	1,819	18,029	4,774	341	60,832	59,984	30,124	41,492	-	-	-	266,815
Interest		-	5,930	-	-	-	-	-	-	-	-	-	-	-	-	-	5,930
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		8,996	134,128	4,929	4,331	1,969	71,431	19,098	384	288,831	113,560	65,837	62,156	-	-	-	775,652
<b>Expenditure</b>																	
Employee related costs		8,465	118,946	18,300	20,005	10,667	33,761	35,104	294	10,748	7,376	9,186	20,965	-	-	-	293,819
Remuneration of councillors		16,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,144
Bulk purchases - electricity		-	-	-	-	-	-	-	-	173,308	-	-	-	-	-	-	173,308
Inventory consumed		645	5,104	182	409	83	987	6,850	21	6,084	3,157	1,504	72	-	-	-	25,097
Debt impairment		-	311	-	-	-	-	-	-	1,244	7,570	2,593	2,281	-	-	-	14,000
Depreciation, amortisation and impairment		-	3,914	-	-	-	7,557	24,266	-	8,911	21,727	6,222	403	-	-	-	73,000
Interest, Dividends and Rent on Land		-	1	-	4	-	-	56	0	211	48	19	6	-	-	-	345
Contracted services		-	45,936	-	250	-	4,000	363	-	-	30,544	372	2,750	-	-	-	84,216
Transfers and subsidies		-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	57
Irrecoverable debts written off		-	182	-	-	-	-	-	-	62	364	74	84	-	-	-	765
Operational costs		1,673	38,308	1,043	1,714	75	1,226	2,574	2	4,885	996	1,169	132	-	-	-	53,996
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		26,926	212,760	19,525	22,382	10,824	47,531	69,213	318	205,453	71,783	21,138	26,693	-	-	-	734,547
<b>Surplus/(Deficit)</b>		(17,930)	(78,632)	(14,596)	(18,051)	(8,856)	23,900	(50,114)	67	83,378	41,777	44,700	35,463	-	-	-	41,105
Transfers and subsidies - capital (monetary allocations)		-	-	16,498	-	-	-	31,211	-	15,527	48,409	-	-	-	-	-	111,645
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
surplus/(deficit) after capital transfers &		(17,930)	(78,632)	1,903	(18,051)	(8,856)	23,900	(18,903)	67	98,905	90,185	44,700	35,463	-	-	-	152,750

References

1. Departmental columns to be based on municipal organisation structure

-9,868,948

NC452 Ga-Segonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	###	2022/23	2023/24
		Audited Outcome	Audited Outcome
R thousand			
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
Call Deposits and Investments		1,268	0
Cash at Bank		36,938	36,944
Cash on Hand		3	2
<b>Total Cash and Cash Equivalents</b>		<b>38,210</b>	<b>36,946</b>
<b>Short term Investments</b>			
Deposit Taking Institutions		-	-
<b>Trade and other receivables from exchange transactions</b>			
Electricity		22,725	23,422
Waste Management		12,019	12,457
Waste Water Management		21,288	23,181
Water		13,702	20,006
Other trade receivables from exchange transactions		15,741	12,094
VAT Receivable Input Tax Accrual		(19,119)	(21,137)
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>66,356</b>	<b>70,022</b>
<b>Less: Impairment for debt</b>			
Impairment for Electricity		(16,544)	(3,699)
Impairment for Waste Management		(8,744)	(12,988)
Impairment for Waste Water Management		(15,491)	(21,784)
Impairment for Water		(9,968)	(10,005)
Impairment for other trade receivables from exchange transactions		(4,910)	(7,180)
<b>Total Less: Impairment for debt</b>		<b>(55,657)</b>	<b>(55,656)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>10,699</b>	<b>14,366</b>
<b>Receivables from non-exchange transactions</b>			
<b>Property rates</b>			
Agricultural Properties		1,151	1,070
Business and Commercial Properties		11,354	21,666
Industrial Properties		1,129	1,071
Mining Properties		-	-
Public Benefit Organisations		16	5
Public Service Infrastructure Properties		100	-
Public Service Purposes Properties		8,846	3,682
Residential Properties		15,070	13,366
Residential Sectional Title Garages		-	-
Sports Clubs and Fields		-	(0)
Vacant Land		9,473	10,415
Property Rates General		-	-
<b>Gross: Property rates</b>		<b>47,138</b>	<b>51,276</b>
Less: Impairment of Property rates		(30,885)	(28,600)
<b>Net Property rates</b>		<b>16,253</b>	<b>22,676</b>
Other receivables from non-exchange transactions		16,452	22,771
Less: Impairment for other receivables from non-exchange transactions		(3,306)	(8,775)
<b>Net other receivables from non-exchange transactions</b>		<b>13,146</b>	<b>13,996</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>29,399</b>	<b>36,672</b>
<b>Current Portion of Non-current Receivables</b>			
Associates		-	-
Bursary Obligations		-	-
Car		-	-
Computer and Electronic Equipment		-	-
Employee Benefits		-	-
Finance Lease Receivable		-	-
Housing		-	-

Housing Land Sales	-	-
Housing Selling Schemes	-	-
Intercompany/Parent-subsiary Transactions	-	-
Joint Ventures	-	-
Operating Lease	-	-
Public Organisation	-	-
Sporting and Other Bodies	-	-
Staff Loans/Recoveries	-	-
Subsidiaries	-	-
<b>Total Current Portion of Non-current Receivables</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>		
Agricultural	-	-
Consumables	2,624	2,522
Finished Goods	-	-
Housing Stock	-	-
Land	24,708	16,134
Materials and Supplies	(1)	(257)
Water	118	548
Work-in-progress	-	-
<b>Total Inventory</b>	<b>27,449</b>	<b>18,947</b>
<b>VAT Receivable</b>		
Input Tax Capital	74,404	96,523
Input Tax General	76,635	127,014
VAT Control (Receivable)	(76,995)	(156,267)
<b>Total VAT Receivable</b>	<b>74,044</b>	<b>67,271</b>
<b>Other current assets</b>		
Construction Contracts and Receivables	-	-
Control, Clearing and Interface Accounts	0	896
Deposits	-	-
Fair Value Adjustments	-	-
Income Tax Receivable	-	-
Operating Lease - Straight Lining	-	-
Intercompany/Parent-subsiary Transactions	-	-
<b>Total Other current assets</b>	<b>0</b>	<b>896</b>
<b>Total Current Assets</b>	<b>179,801</b>	<b>175,098</b>
<b>Non-current Assets</b>		
<b>Investments</b>		
Bank Repurchase Agreements	-	-
Bankers Acceptance Certificate	-	-
Deposit Taking Institutions	-	(0)
Derivative Financial Assets	-	-
Guaranteed Endowment Policies (Sinking)	-	-
Interest Rate Swaps	-	-
Listed/Unlisted Bonds and Stocks	-	-
Municipal Bonds	-	-
National Government Securities	-	-
Negotiable Certificate of Deposits	-	-
Unamortised Debt Expense	-	-
Unamortised Preference Share Expense	-	-
<b>Total Investments</b>	<b>-</b>	<b>(0)</b>
<b>Investment Property</b>		
Investment Property at Cost / Fair Value	20,409	19,887
Less: Accumulated Depreciation	(141)	(141)
Less: Accumulated Impairment	-	-
<b>Total Investment Property</b>	<b>20,268</b>	<b>19,745</b>
<b>Property, Plant and Equipment</b>		
Property, Plant and Equipment at Cost / Revaluation	2,869,498	3,040,174
Leases recognised as Property, Plant and Equipment	(370,371)	(368,378)

Less: Accumulated Depreciation	(1,025,945)	(1,118,086)
Less: Accumulated Impairment	(303)	(303)
<b>Total Property, Plant and Equipment</b>	<b>1,472,879</b>	<b>1,553,407</b>
<b>Construction Work-in-progress</b>		
Acquisitions	(84)	18,253
Opening Balance	280,595	280,511
Prior period corrections	-	-
Transfer to Heritage asset	-	-
Transfer to Intangible Assets	-	-
Transfer to Investment property	-	-
Transfer to PPE	-	-
Less: Accumulated Impairment	-	-
<b>Total Construction Work-in-progress</b>	<b>280,511</b>	<b>298,764</b>
<b>Biological Assets</b>		
Biological Assets at Cost / Fair Value	-	-
Less: Accumulated Depreciation	-	-
Less: Accumulated Impairment	-	-
<b>Total Biological Assets</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>		
Living resources at Cost / Revaluation	-	-
Less: Accumulated Depreciation	-	-
Less: Accumulated Impairment	-	-
<b>Total Living resources</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		
Heritage Assets at Cost / Revaluation	1,656	1,656
Less: Accumulated Impairment	-	-
<b>Total Heritage Assets</b>	<b>1,656</b>	<b>1,656</b>
<b>Intangible Assets</b>		
Heritage Assets at Cost / Revaluation	2,102	2,102
Less: Accumulated Amortisation	(1,642)	(1,642)
Less: Accumulated Impairment	36	36
<b>Total Intangible Assets</b>	<b>496</b>	<b>496</b>
<b>Trade and other receivables from exchange transactions</b>		
Electricity	-	-
Property Rental Debtors	-	-
Service Charges	-	-
Waste Management	-	-
Waste Water Management	-	-
Water	-	-
<b>Total Trade and other Receivables from Exchange Transactions</b>	<b>-</b>	<b>-</b>
<b>Non-current Receivables from Non-exchange Transactions</b>		
Associates	-	-
Bursary Obligations	-	-
Car	-	-
Computer and Electronic Equipment	-	-
Employee Benefits	-	-
Finance Lease Receivable	-	-
Housing Land Sales	-	-
Housing Loans	-	-
Housing Selling Schemes	-	-
Intercompany/Parent-subsiidiary Transactions	-	-
Joint Ventures	-	-
Operating Lease	-	-
Property Rates	-	-
Public Organisation	-	-
Sporting and Other Bodies	-	-
Staff Loans/Recoveries	-	-
Subsidiaries	-	-

<b>Total Non-current Receivables from Non-exchange Transactions</b>	-	-
<b>Other non-current assets</b>		
Deferred Tax Assets	-	-
Defined Benefit Asset	-	-
Intercompany/Parent-subsiary Transactions	-	-
Investment in Associate	-	-
Investment in Joint Venture	-	-
Investment in Subsidiary	-	-
Operating Lease Receivable	-	-
Deposits	-	-
<b>Total Other non-current assets</b>	-	-
<b>Total Non Current Assets</b>	<b>1,775,810</b>	<b>1,874,068</b>
<b>TOTAL ASSETS</b>	<b>1,955,611</b>	<b>2,049,167</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Bank Overdraft</b>		
ABSA	-	-
First National Bank	-	-
Nedbank	-	-
Rand Merchant Bank	-	-
Standard Bank	-	-
Unspecified	-	-
<b>Total Bank Overdraft</b>	-	-
<b>Financial Liabilities</b>		
Concessionary Loan	-	-
Short-term Borrowings	-	-
Current portion of Finance Lease Liabilities	-	(105)
Current portion of Non-current Borrowings	(4,214)	(5,290)
Current portion of Operating Lease Liabilities	-	-
Unamortised Premium on Long-term Debts	6,419	6,419
<b>Total Financial Liabilities</b>	<b>2,205</b>	<b>1,025</b>
<b>Consumer Deposits</b>		
Building Plans	1,312	1,489
Buying Card	-	-
Electricity	5,067	5,337
Hiring of Decorative Items	-	-
Library Books	-	-
Posters	-	-
Refuse	-	-
Rental Properties	21	17
Sewer	-	-
Street Closure	-	-
Valuation Appeal	-	-
Water	-	-
Wayleave	-	-
<b>Total Consumer Deposits</b>	<b>6,401</b>	<b>6,843</b>
<b>Trade and Other Payable Exchange Transactions</b>		
Accrued Interest	(0)	605
Advance Payments	7,378	6,484
Affiliates, Related Parties and Associated Companies	-	-
Agency Fees Payable	26	4
Auditor-General of South Africa	-	-
Bonus	4,842	6,989
Compensation Commission (COID)	-	-
Control, Clearing and Interface Accounts	3,810	3,273
Deferred Revenue	-	-
Dividends Declared	-	-
Electricity Bulk Purchase	-	(16,336)

Fair Value Adjustment	-	-
Intercompany/Parent-subsiary Transactions	-	-
Leave Accrual	12,493	14,410
Long Service Award	-	-
Municipal Debt Relief	-	-
Overtime	-	-
Payables and Accruals	28,526	85,382
PAYE Deductions	-	-
Pension and Retirement Contributions	(0)	-
Retentions	16,588	19,308
Standby	-	-
Tender documentation	-	-
Unallocated Deposits	2,846	2,923
Water Inventory Bulk Purchases	-	-
VAT Payables Output Tax Accrual	11,185	13,134
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>87,693</b>	<b>136,174</b>
<b>Trade and Other Payable Non-exchange Transactions</b>		
<b>Transfers and Subsidies Payable</b>		
Capital	0	-
Operational	-	-
<b>Total Transfers and Subsidies Payable</b>	<b>0</b>	<b>-</b>
<b>Transfers and Subsidies Unspent</b>		
Capital	14,775	17,414
Operational	83	(15,896)
<b>Total Transfers and Subsidies Unspent</b>	<b>14,857</b>	<b>1,518</b>
VAT Payables Output Tax Accrual	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-
<b>Total Trade and Other Payable Non-exchange Transactions</b>	<b>14,857</b>	<b>1,518</b>
<b>Provision</b>		
Alien Vegetation	-	-
Bonus	-	-
Decommissioning, Restoration and Similar Liabilities	-	-
Ex-gratia Pension	-	-
Insurance Claims	(0)	-
Leave	-	-
Litigation	-	-
Pension Fund Investment Return Shortfall	-	-
Staff Parity	-	-
Impairment	-	-
<b>Total Provision</b>	<b>(0)</b>	<b>-</b>
<b>VAT Payable</b>		
VAT Payable: Output Tax	51,369	84,402
VAT Payable: VAT Control	(4,032)	(4,032)
<b>Total VAT Payable</b>	<b>47,337</b>	<b>80,369</b>
<b>Other current liabilities</b>		
<b>Employee Benefits</b>		
Post-employment Benefits	-	-
Other Long-Term Benefits	-	2,089
Termination Benefits	-	-
<b>Total Employee Benefits</b>	<b>-</b>	<b>2,089</b>
Deferred Tax Liabilities	-	-
Income Tax Payable	-	-
Intercompany/Parent-subsiary Transactions	-	-
<b>Total Other current liabilities</b>	<b>-</b>	<b>2,089</b>
<b>Total Current Liabilities</b>	<b>158,492</b>	<b>228,018</b>
<b>Non-current Liabilities</b>		
<b>Financial Liabilities</b>		

<b>Borrowings</b>		
Annuity and Bullet Loans	3,875	2,746
Bankers Acceptance Certificate	-	-
Concessionary Loan	-	-
Derivative Financial Liability	-	-
Finance Lease Liability	-	-
Government Loans	-	-
Intercompany/Parent-subsiary Transactions	-	-
Local Registered Stock	-	-
Marketable Bonds	-	-
Non-annuity Loans	-	-
Non-marketable Bonds	-	-
PPP Liabilities	-	-
Securities	-	-
Interest Rate Swaps	-	-
<b>Total Borrowings</b>	<b>3,875</b>	<b>2,746</b>
Operating Lease Liability	4,074	7,877
<b>Total Financial Liabilities</b>	<b>7,949</b>	<b>10,623</b>
<b>Provisions</b>		
Alien Vegetation	-	-
Bonus	-	-
Decommissioning, Restoration and Similar Liabilities	25,496	28,464
Ex-gratia Pension	-	-
Impairment	-	-
Insurance Claims	-	-
Leave	-	-
Litigation	-	-
Pension Fund Investment Return Shortfall	-	-
Staff Parity	-	-
<b>Total Provisions</b>	<b>25,496</b>	<b>28,464</b>
<b>Long term Trade and other Payables</b>		
Bulk Water	-	-
Electricity Bulk Purchase	-	-
Municipal Debt Relief	-	-
Payables and Accruals	-	-
<b>Total Long term Trade and other Payables</b>	<b>-</b>	<b>-</b>
<b>Other non-current liabilities</b>		
<b>Employee Benefits</b>		
Post-employment Benefits	8,779	8,779
Other Long-Term Benefits	26,721	34,813
Termination Benefits	-	-
<b>Total Employee Benefits</b>	<b>35,500</b>	<b>43,592</b>
Deferred Tax Liabilities	-	-
Intercompany/Parent-subsiary Transactions	-	-
<b>Total Other non-current liabilities</b>	<b>35,500</b>	<b>43,592</b>
<b>Total non current liabilities</b>	<b>68,944</b>	<b>82,678</b>
<b>TOTAL LIABILITIES</b>	<b>227,437</b>	<b>310,696</b>
<b>CHANGES IN NET ASSETS</b>	<b>1,728,174</b>	<b>1,738,471</b>
<b>COMMUNITY WEALTH/EQUITY</b>		
<b>Accumulated Surplus/(Deficit)</b>		
Changes in Accounting Policy	-	-
Correction of Prior Period Error	(4,689)	-
Depreciation Offsets	-	-
Opening Balance	1,723,909	1,685,730
Transfers to/from operating revenue and expenditure	(33,490)	12,553
Transfers to/from Reserves	-	-
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,685,730</b>	<b>1,698,283</b>
<b>Reserves and Funds</b>		

Capital Replacement Reserve		-	-
Capitalisation Reserve		-	-
Compensation for Occupational Injuries and Diseases		-	-
Employee Benefit Reserve		25,352	25,352
Housing Development Fund		-	-
Investment in associate account		-	-
Non-current Provisions Reserve		-	-
Revaluation Reserve		14,835	14,835
Self Insurance Reserve		-	-
Valuation Reserve		-	-
<b>Total Reserves and Funds</b>	<b>2</b>	<b>40,188</b>	<b>40,188</b>
<b>Other</b>			
<b>Equity</b>			
Capital Contributed by Other Government Units		-	-
Ordinary Shares		-	-
Preference Shares		-	-
Share Premium		-	-
<b>Total Equity</b>		-	-
<b>Non-controlling Interest</b>			
Opening Balance		-	-
Movement during the year		-	-
<b>Total Non-controlling Interest</b>		-	-
Intercompany/Parent-subsiidiary Transactions		-	-
<b>Total Other</b>	<b>2</b>	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1,725,918</b>	<b>1,738,471</b>

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
0	-	-	-	0	0	0	0
7,334	85,005	45,026	45,026	86,363	89,507	146,608	264,385
2	-	-	-	2	-	-	-
<b>7,336</b>	<b>85,005</b>	<b>45,026</b>	<b>45,026</b>	<b>86,366</b>	<b>89,507</b>	<b>146,608</b>	<b>264,385</b>
-	-	-	-	-	-	-	-
28,294	99,903	99,298	99,298	22,485	86,877	146,884	209,069
18,405	337	892	892	23,593	19,436	19,891	20,670
34,189	2,828	1,719	1,719	43,371	35,827	36,910	38,336
25,318	2,328	7,460	7,460	25,882	68,559	70,332	72,178
16,679	(53,329)	(53,329)	(53,329)	17,411	16,679	16,679	16,679
(21,210)	(53,528)	(53,528)	(53,528)	(17,112)	-	-	-
<b>101,676</b>	<b>(1,461)</b>	<b>2,511</b>	<b>2,511</b>	<b>115,629</b>	<b>227,377</b>	<b>290,695</b>	<b>356,931</b>
(1,889)	(1,200)	(1,200)	(1,200)	(1,889)	(3,134)	(4,419)	(5,746)
(12,568)	(4,700)	(4,700)	(4,700)	(12,568)	(17,442)	(22,477)	(27,673)
(20,834)	-	-	-	(20,834)	(20,834)	(20,834)	(20,834)
(8,870)	(7,300)	(7,300)	(7,300)	(8,870)	(16,440)	(24,260)	(32,330)
(6,705)	-	-	-	(6,705)	(6,705)	(6,705)	(6,705)
<b>(50,866)</b>	<b>(13,200)</b>	<b>(13,200)</b>	<b>(13,200)</b>	<b>(50,866)</b>	<b>(64,555)</b>	<b>(78,695)</b>	<b>(93,288)</b>
<b>50,809</b>	<b>(14,661)</b>	<b>(10,689)</b>	<b>(10,689)</b>	<b>64,763</b>	<b>162,823</b>	<b>212,000</b>	<b>263,644</b>
1,635	40	40	40	2,077	1,635	1,635	1,635
29,551	(1)	(1)	(1)	35,951	29,369	29,181	28,986
1,478	192	192	192	1,251	1,478	1,478	1,478
-	-	-	-	-	-	-	-
5	-	-	-	3	5	5	5
-	628	628	628	-	25	-	-
4,360	38,393	38,393	38,393	4,318	4,360	4,360	4,360
15,281	(1,399)	6,950	6,950	16,534	18,071	20,953	23,927
-	-	-	-	-	-	-	-
-	-	-	-	(0)	-	-	-
15,935	246	246	246	20,155	22,175	22,175	22,175
-	-	-	-	-	-	-	-
<b>68,245</b>	<b>38,100</b>	<b>46,449</b>	<b>46,449</b>	<b>80,289</b>	<b>77,119</b>	<b>79,787</b>	<b>82,567</b>
(30,057)	(300)	(300)	(300)	(30,057)	(30,368)	(30,689)	(31,021)
<b>38,188</b>	<b>37,800</b>	<b>46,149</b>	<b>46,149</b>	<b>50,232</b>	<b>46,751</b>	<b>49,098</b>	<b>51,546</b>
29,012	(374)	(374)	(374)	29,012	29,012	29,012	29,012
(15,824)	-	-	-	(15,824)	(15,824)	(15,824)	(15,824)
<b>13,188</b>	<b>(374)</b>	<b>(374)</b>	<b>(374)</b>	<b>13,188</b>	<b>13,188</b>	<b>13,188</b>	<b>13,188</b>
<b>51,376</b>	<b>37,426</b>	<b>45,775</b>	<b>45,775</b>	<b>63,420</b>	<b>59,939</b>	<b>62,286</b>	<b>64,734</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-



(1,204,961)	1,780,124	1,775,124	1,775,124	(1,268,502)	(1,266,298)	(1,341,707)	(1,419,529)
(303)	-	-	-	811,875	811,875	811,875	811,875
<b>1,516,357</b>	<b>1,842,244</b>	<b>1,862,710</b>	<b>1,862,710</b>	<b>1,503,505</b>	<b>1,500,532</b>	<b>1,449,278</b>	<b>1,303,878</b>
134,693	72,467	84,745	84,745	70,305	48,208	52,278	112,021
298,764	-	-	-	433,457	433,457	526,824	647,203
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>433,457</b>	<b>72,467</b>	<b>84,745</b>	<b>84,745</b>	<b>503,762</b>	<b>481,664</b>	<b>579,103</b>	<b>759,223</b>
-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
-	-	-	-	-	-	-	-
<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>	<b>1,656</b>
2,693	-	-	-	2,693	4,003	4,003	4,003
(1,642)	444	444	444	(1,642)	(1,642)	(1,642)	(1,642)
36	-	-	-	36	36	36	36
<b>1,087</b>	<b>444</b>	<b>444</b>	<b>444</b>	<b>1,087</b>	<b>2,397</b>	<b>2,397</b>	<b>2,397</b>
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2,001,771	1,938,655	1,971,398	1,971,398	2,059,224	2,035,464	2,081,648	2,116,368
2,192,190	2,102,653	2,123,997	2,123,997	2,334,936	2,467,069	2,683,482	2,953,697
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,057)	(2,500)	(2,500)	(2,500)	(1,944)	(1,057)	(1,057)	(1,057)
348	2,107	2,107	2,107	348	348	348	348
(5,688)	1,887	1,887	1,887	(5,688)	(5,688)	(5,688)	(5,688)
-	-	-	-	-	2,500	2,500	2,500
6,419	6,752	6,752	6,752	6,419	6,419	6,419	6,419
23	8,246	8,246	8,246	(864)	2,523	2,523	2,523
1,644	6,843	6,843	6,843	1,714	1,644	1,644	1,644
-	-	-	-	-	-	-	-
5,612	-	-	-	5,867	5,612	5,612	5,612
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20	-	-	-	13	20	20	20
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,276	6,843	6,843	6,843	7,594	7,276	7,276	7,276
605	(10)	(10)	(10)	605	605	605	605
8,962	-	-	-	10,311	8,962	8,962	8,962
-	-	-	-	-	-	-	-
247	-	-	-	381	247	247	247
-	(6,535)	(6,535)	(6,535)	-	-	-	-
8,385	-	-	-	8,385	8,385	8,385	8,385
-	-	-	-	-	-	-	-
3,672	121,876	106,813	106,813	5,154	3,672	3,672	3,672
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(16,336)	-	-	-	311	(16,336)	(16,336)	(16,336)

-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,172	-	-	-	13,172	13,172	13,172	13,172	13,172
-	297	297	297	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
72,361	(60,853)	(61,790)	(61,790)	33,831	104,613	145,353	206,811	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19,860	-	-	-	20,123	19,860	19,860	19,860	19,860
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,416	-	-	-	3,373	39,112	39,112	39,112	39,112
-	653	653	653	-	-	-	-	-
15,955	-	-	-	16,998	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>130,300</b>	<b>55,427</b>	<b>39,427</b>	<b>39,427</b>	<b>112,644</b>	<b>182,292</b>	<b>223,033</b>	<b>284,491</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,195	(1,328)	(1,328)	(1,328)	74,570	28,195	28,195	28,195	28,195
(28,189)	2,846	2,846	2,846	(44,339)	(28,189)	(28,189)	(28,189)	(28,189)
<b>6</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>30,231</b>	<b>6</b>	<b>6</b>	<b>6</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>6</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>30,231</b>	<b>6</b>	<b>6</b>	<b>6</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(79)	2,115	2,115	2,115	(1,349)	2,653	2,653	2,653	2,653
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>(79)</b>	<b>2,115</b>	<b>2,115</b>	<b>2,115</b>	<b>(1,349)</b>	<b>2,653</b>	<b>2,653</b>	<b>2,653</b>	
123,014	55,444	72,703	72,703	160,677	287,425	338,571	391,354	
(3,819)	36,269	19,010	19,010	(3,819)	(3,819)	(3,819)	(3,819)	(3,819)
<b>119,195</b>	<b>91,713</b>	<b>91,713</b>	<b>91,713</b>	<b>156,857</b>	<b>283,606</b>	<b>334,752</b>	<b>387,534</b>	
-	-	-	-	-	-	-	-	-
2,732	-	-	-	2,732	2,732	2,732	2,732	2,732
-	-	-	-	-	-	-	-	-
<b>2,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	
<b>259,453</b>	<b>165,862</b>	<b>149,862</b>	<b>149,862</b>	<b>307,846</b>	<b>481,089</b>	<b>572,975</b>	<b>687,216</b>	

2,093	1,768	1,768	1,768	2,164	2,093	2,093	2,093
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,093	1,768	1,768	1,768	2,164	2,093	2,093	2,093
4,744	-	-	-	3,935	4,744	4,744	4,744
6,837	1,768	1,768	1,768	6,099	6,837	6,837	6,837
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,892	-	-	-	35,892	35,892	35,892	35,892
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,892	-	-	-	35,892	35,892	35,892	35,892
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,779	45,484	45,484	45,484	8,779	8,779	8,779	8,779
44,131	28,464	28,464	28,464	44,131	44,131	44,131	44,131
-	-	-	-	-	-	-	-
52,910	73,947	73,947	73,947	52,910	52,910	52,910	52,910
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
52,910	73,947	73,947	73,947	52,910	52,910	52,910	52,910
95,639	75,716	75,716	75,716	94,900	95,639	95,639	95,639
355,092	241,578	225,578	225,578	402,747	576,728	668,614	782,855
1,837,098	1,861,075	1,898,419	1,898,419	1,932,189	1,890,341	2,014,869	2,170,842
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,698,283	1,737,943	1,723,332	1,723,332	1,796,910	1,707,272	1,830,989	1,990,617
76,421	123,132	175,087	175,087	112,196	142,881	143,692	140,037
-	-	-	-	-	-	-	-
1,774,704	1,861,075	1,898,419	1,898,419	1,909,106	1,850,153	1,974,681	2,130,654

-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,352	-	-	-	25,352	25,352	25,352	25,352	25,352
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,835	-	-	-	14,835	14,835	14,835	14,835	14,835
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
40,188	-	-	-	40,188	40,188	40,188	40,188	40,188
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,814,891	1,861,075	1,898,419	1,898,419	1,949,294	1,890,341	2,014,869	2,170,842	

NC452 Ga-Segonyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
<b>R thousand</b>													
KPA: Institutional Development						800	837	837			1,819	1,879	1,939
To continuously ensure the	Municipal Capacity and												
To ensure labour peace and	Municipal Capacity and				1,230	1,356	1,555	1,555			3,386	3,498	3,610
To ensure that socio-needs of	Municipal Capacity and												
Adherence to the skills											3,066	3,168	3,269
Constantly support the flow and	Municipal Capacity and				700	800	837	837			1,817	1,877	1,937
Dissemination of information to the	Municipal Capacity and												
KPA: Local Economic													
To continuously monitor compliance											1,817	1,877	1,937
To continuously engage and	Create a conducive environment										7,179	7,429	7,660
provide appropriate service	for prosperous investment												
provision to the youth, children,													
elderly, people with disabilities,													
people living with HIV/AIDS and													
KPA: Good Governance and													
Improve Risk management	Foster Participative Cohesion and				6,851	6,591	6,029	6,029			1,817	1,877	1,937
To annually develop /review a	Foster Participative Cohesion and				700	800	837	837			1,817	1,877	1,937
KPA: Basic Service Delivery and													
Provision of electricity to new	Develop and maintain				223,726	120,712					283,830	290,835	303,985
To supply at least basic water	Develop and maintain				78,625	21,052	147,801	147,801	-		113,260	116,997	120,741
To provide weekly curbside waste											61,856	63,898	65,942
To continuously ensure that	Develop and maintain										16,338	16,877	17,417
KPA: Financial Viability and													
To ensure 100% compliance	Enhance revenue and financial				75,940	107,314	83,492	83,492			11,993	12,389	12,785
To ensure provision of free basic	Enhance revenue and financial						1,311	1,311			13,538	13,985	14,432
<b>Allocations to other priorities</b>			2	523,677	54,768	163,036	274,991	275,200			241,955	248,263	256,016
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	523,677	442,540	422,462	517,690	517,898	-		765,489	786,726	815,545

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

NC452 Ga-Segonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
<b>R thousand</b>													
KPA: Institutional Development and Organisational Development													
To continuously ensure the municipality comply to legislation	Municipal Capacity and Infrastructure Development				1,278	3,000	18,137	18,137		3,000	3,099	3,198	
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development				11,107	250	14,387	14,387		20,619	21,299	21,981	
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development					215				93	96	99	
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development					250				500	523	536	
Constantly support the flow and access of information through providing information and communication on (ICT) support	Municipal Capacity and Infrastructure Development				6,199	6,789	7,078	7,078		9,909	10,236	10,564	
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and KPA: Local Economic Development	Municipal Capacity and Infrastructure Development									133	138	142	
To continuously monitor compliance of businesses with Business Act by-laws and policies										200	207	213	
To continuously engage and provide appropriate service provision to the youth, children, elderly, people with disabilities, KPA: Good Governance and Public Participation	Create a conducive environment for prosperous investment				17,618	1,375	3,064	3,064		600	620	640	
Improve Risk management process by ensuring that all identified risks are mitigated	Foster Participative Cohesion and Collaboration				16,326	657	17,654	17,654		8,842	9,134	9,426	
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the KPA: Basic Service Delivery and Infrastructure Development	Foster Participative Cohesion and Collaboration						1,521	1,521		2,081	2,150	2,218	
Provision of electricity to new households	Develop and maintain infrastructural community services				110,035	2,500	133,129	133,129		205,759	211,898	218,679	
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services					20,645	34,894	34,894		66,463	68,656	70,853	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as	Create a conducive environment for prosperous business investment				1,274	1,580	1,421	1,709		1,420	-	-	
To provide weekly curbside waste removal service to residential, schools, industrial and commercial sites (3 times a week)										25,839	26,692	27,546	
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and KPA: Financial Viability and Accountability	Develop and maintain infrastructural community services									29,601	30,578	31,556	
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management				55,399	6,000	169,224	169,224		28,379	29,316	30,254	
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management						11,639	11,639		21,039	21,734	22,429	
<b>Allocations to other priorities</b>					502,354	116,977	442,786	88,950	88,663		335,863	347,452	358,478
<b>Total Expenditure</b>				1	<b>502,354</b>	<b>336,214</b>	<b>486,046</b>	<b>501,100</b>	<b>501,100</b>	-	<b>760,342</b>	<b>783,826</b>	<b>808,813</b>

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

NC42z Ga-Segonyana - Supporting Table SA6 Reconciliation of IUP strategic objectives and budget (capital expenditure)

Strategic Objective	MTPD Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
<b>KPA: Institutional Development and Organisational Development</b>													
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development												
To ensure labour peace and productivity by maintaining continuous engagements	Municipal Capacity and Infrastructure Development												
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety	Municipal Capacity and Infrastructure Development												
To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development												
<b>KPA: Local Economic Development</b>													
To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as KPA: Good Governance and Public Participation	Create a conducive environment for prosperous investment				7,638								
Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds and HIV/AIDS and other communicable diseases	Foster Participative Cohesion and Collaboration												
Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration				1,206								
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the KPA: Basic Service Delivery and Infrastructure Development	Foster Participative Cohesion and Collaboration												
To continuously comply to national building act and regulations	Develop and maintain infrastructural community services								3,100	-	-		
Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services				52,450	33,985	71,289	71,289	14,702	12,174	13,299		
To upgrade gravel roads to paved standard by 2028	Develop and maintain infrastructural community services				34,289	19,168			60,930	59,943	61,903		
To supply at least basic water services to all households in the municipal area by 2028 - To supply water to communities with	Develop and maintain infrastructural community services				111,324	71,974	26,468	26,468	26,387	48,261	50,428		
To promote Infrastructure Development	Develop and maintain infrastructural community services					20,233							
Maintain of Parks and sports grounds to an acceptable environmental standard annually	Develop and maintain infrastructural community services				-	-			-	-	-		
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as	Create a conducive environment for prosperous business investment												
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services					19,088	21,174	21,174					
Ensure ongoing accessibility to reading and learning material and provide enabling environment for studies	Develop and maintain infrastructural community services												
To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and	Develop and maintain infrastructural community services												
To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman	Develop and maintain infrastructural community services												
<b>KPA: Financial Viability and Accountability</b>													
To compile a funded and realistic budget annually for approved by Council by the end of May each year.	Enhance revenue and financial management				1,970				3,310	-	-		
To collect 80% of outstanding debt by 2022	Enhance revenue and financial management												
To promote Financial Viability and accountability	Enhance revenue and financial management												
<b>Allocations to other priorities</b>				3	103,046	5,981	13,582	62,527	62,527				
<b>Total Capital Expenditure</b>				1	103,046	214,858	178,030	181,459	181,459	-	108,429	120,378	125,630

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure  
 2. IUDF code must be used on Table SA36  
 3. Balance of allocations not directly linked to an IDP strategic objective

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26		
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>KPA: Institutional Development and Organisational</b>							
<b>LABOUR RELATIONS</b>							
No of reports on litigation cases attended by 30	Number	400.0%	400.0%	400.0%	400.0%	400.0%	6000.0%
LLF meetings held by 30 June 2027	Number	400.0%	400.0%	400.0%	400.0%	400.0%	
<b>OCCUPATIONAL HEALTH AND SAFETY (OHS)</b>							
Occupational Health and Safety workshop	Number	400.0%	400.0%	400.0%	400.0%	400.0%	
EMPLOYEE ASSISTANCE PROGRAMME (EAP)							
Employee wellness campaigns conducted by 30	Number	200.0%	200.0%	200.0%	200.0%	200.0%	
<b>LEGAL SERVICES</b>							
June 2027	Number	400.0%	400.0%	400.0%	400.0%	400.0%	
By- laws public campaigns conducted by 30 June	number	100.0%	100.0%	100.0%	100.0%	100.0%	
<b>TRAINING AND SKILLS DEVELOPMENT</b>							
Section 54A Manager, Section 56 Manager, and	Number	100.0%	100.0%	100.0%	100.0%	100.0%	
IT AND SUPPORT							
ICT queries/incidents attended to within 16 working	%	100.0%	100.0%	100.0%	100.0%	100.0%	
Documents uploaded on the Municipal website by	number	400.0%	400.0%	400.0%	400.0%	400.0%	
RECORDS AND ARCHIVES							
Records storage inspections conducted by registry	number	400.0%	400.0%	400.0%	400.0%	400.0%	
<b>SMMEs</b>							
Newsletters developed by 30 June 2027	number	400.0%	400.0%	400.0%	400.0%	400.0%	
<b>KPA: Local Economic Development</b>							
<b>Local economic development</b>							
Businesses inspected conducted for compliance by	number	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%
SMMEs							
June 2027	number	400.0%	400.0%	400.0%	400.0%	400.0%	
Number of Tourism awareness campaigns	number	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%
<b>SPECIAL PROJECTS</b>							
Mayor's special projects held by 30 June 2027	number	800.0%	800.0%	800.0%	800.0%	800.0%	
<b>WARD COMMITTEES</b>							
Meetings held per ward committee by 30 June 2027	number	6000.0%	6000.0%	6000.0%	6000.0%	6000.0%	6000.0%
Development							
<b>ELECTRICITY</b>							
Households & business provided with electrical	%	100.0%	100.0%	100.0%	100.0%	100.0%	
Households & business provided with full	%	100.0%	100.0%	100.0%	100.0%	100.0%	
WATER MANAGEMENT							
Households & business provided with new water	%	100.0%	100.0%	100.0%	100.0%	100.0%	
Replacement of faulty metres (replacement of the	Number	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%
WASTE WATER MANAGEMENT							
<b>WASTE MANAGEMENT</b>							
to-door waste collection by 30 June 2027.	Number	2400000.0%	2400000.0%	2400000.0%	2400000.0%	2400000.0%	2400000.0%
ROADS							
Patching and resealing of existing tarred roads by	Number	1000m	1000m	1000m	1000m	1000m	1000m
<b>LIBRARY</b>							
Library awareness campaigns conducted by 30	Number	3200.0%	3200.0%	3200.0%	3200.0%	3200.0%	3200.0%
DISASTER MANAGEMENT							
Emergency incidents attended to within an hour	%	100.0%	100.0%	100.0%	100.0%	100.0%	
<b>SECURITY SERVICES</b>							
Number of security reports submitted by 30 June 2027	number	400.0%	400.0%	400.0%	400.0%	400.0%	
<b>BUILDING PLAN AND ADMINISTRATION</b>							
Building plans assessed within 30 days 30 June	Days	12000.0%	12000.0%	12000.0%	12000.0%	12000.0%	12000.0%
by 30 June 2027	Days	12000.0%	12000.0%	12000.0%	12000.0%	12000.0%	12000.0%
<b>CEMETRIES</b>							
% of graves provided against the total number of	%	100.0%	100.0%	100.0%	100.0%	100.0%	
<b>KPA: Financial Viability and Accountability</b>							
<b>FREE BASIC SERVICES</b>							
Number of indigents campaign conducted by 30	Number	100.0%	100.0%	100.0%	100.0%	100.0%	
<b>BUDGETING</b>							
approval by 28 February 2027	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2026/27 draft budget tabled to council by 31 March	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2026/27 budget tabled to council for approval by the	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

by 30 June 2027	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General by 31 August 2026	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>DEBT COLLECTION</b>							
revenue for the period from 1 July 2026 to 30 June	%	85.0%	85.0%	85.0%	85.0%	85.0%	
Supplementary valuations conducted by 30 June 2027	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>KPA: Good Governance and Public Participation</b>							
<b>INTEGRATED DEVELOPMENT PLANNING</b>							
Draft IDP tabled to council by 31 March 2027	number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2027	number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>And so on for the rest of the Votes</b>							

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

**NC452 Ga-Segonyana - Entities measurable performance objectives**

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Entity 1 - (name of entity)</b> <i>Insert measure/s description</i>							
<b>Entity 2 - (name of entity)</b> <i>EMPLOYEE ASSISTANCE PROGRAMME (EAP)</i>							
<b>Entity 3 - (name of entity)</b> <i>EMPLOYEE ASSISTANCE PROGRAMME (EAP)</i>							
<b>And so on for the rest of the Entities</b>							

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
400.0%	400.0%	400.0%
400.0%	400.0%	400.0%
200.0%	200.0%	200.0%
200.0%	200.0%	200.0%
400.0%	400.0%	400.0%
200.0%	200.0%	200.0%
1000.0%	1000.0%	1000.0%
100.0%	100.0%	100.0%
500.0%	500.0%	500.0%
200.0%	200.0%	200.0%
400.0%	400.0%	400.0%
4000.0%	4000.0%	4000.0%
400.0%	400.0%	400.0%
600.0%	600.0%	600.0%
800.0%	800.0%	800.0%
6000.0%	6000.0%	6000.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
20000.0%	20000.0%	20000.0%
2400000.0%	2400000.0%	2400000.0%
1000m	1000m	1000m
3200.0%	3200.0%	3200.0%
100.0%	100.0%	100.0%
400.0%	400.0%	400.0%
12000.0%	12000.0%	12000.0%
12000.0%	12000.0%	12000.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%

100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
85.0%	85.0%	85.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%
100.0%	100.0%	100.0%

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29

NC452 Ga-Segonyana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Borrowing management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.6%	0.6%	1.4%	0.4%	0.4%	0.4%	0.5%	-0.3%	-0.3%	-0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.8%	0.8%	1.6%	0.4%	0.4%	0.4%	0.5%	-0.3%	-0.3%	-0.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.1	0.8	0.7	1.0	1.0	1.0	0.9	0.9	1.1	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.1	0.8	0.7	1.0	1.0	1.0	0.9	0.9	1.1	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.2	0.2	0.4	0.2	0.2	0.5	0.5	0.6	0.8
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	125.4%	0.0%	0.0%	118.9%	114.0%	114.0%	139.6%	114.8%	115.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		125.4%	0.0%	0.0%	118.9%	114.0%	114.0%	139.6%	114.8%	115.1%	115.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	28.2%	24.2%	26.2%	16.0%	18.7%	18.7%	27.7%	29.3%	37.0%	43.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<b>Creditors management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		158.7%	-26.5%	-15.0%	65.2%	122.0%	122.0%	348.5%	198.1%	154.6%	141.7%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	22387530	26952951	41112212	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		13819463	15948492	20252321	0	0	0	0	0	0	0
Water Volumes :System input	Bulk Purchase	u	u	u	u	u	u	u	u	u	u
	Water treatment works	u	u	u	u	u	u	u	u	u	u
	Natural sources	u	u	u	u	u	u	u	u	u	u
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
		850	0.0%	65487000.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital	35.8%	42.5%	39.9%	38.4%	37.0%	37.0%	40.1%	38.3%	40.2%	39.3%
Remuneration	Total remuneration/(Total Revenue - capital	38.3%	45.1%	42.1%	40.6%	39.1%	39.1%	50.2%	40.3%	42.3%	41.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	6.6%	3.1%	4.1%	3.4%	3.5%	3.5%	3.6%	2.9%	3.0%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.6%	15.6%	15.6%	9.7%	10.0%	10.0%	12.1%	9.4%	9.6%	9.4%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating	674.3	405.7	45.2	39.9	41.5	41.5	27.0	33.9	33.2	35.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	68.6%	51.7%	47.8%	31.7%	37.4%	37.4%	47.8%	52.4%	70.1%	86.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

1. Consumer debtors > 12 months old are excluded from current assets  
 2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days	#REF!	#REF!	#REF!	#REF!	#REF!	-	-	-	#REF!	#REF!
Monthly fixed operational expenditure	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Fixed operational expenditure % assumption	12,302	32,918	13,247	9,000	15,161	15,161	(123,199)	9,610	0	(0)
Own capex	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26
						Outcome	Outcome	Outcome	Original Budget
<b>Demographics</b>									
Population						119.770	122.166	124.609	127.101
Females aged 5 - 14						17.868	18.225	18.590	18.962
Males aged 5 - 14						13.976	14.256	14.541	14.831
Females aged 15 - 34						21.593	22.025	22.465	22.915
Males aged 15 - 34						21.156	21.579	22.011	22.451
Unemployment						31.508	32.139	32.781	33.437
<b>Monthly household income (no. of households)</b>									
No income	1, 12					124	126	129	131
R1 - R1 600						4,282	4,368	4,455	4,544
R1 601 - R3 200						7,963	8,123	8,285	8,451
R3 201 - R6 400						8,178	8,342	8,509	8,679
R6 401 - R12 800						4,596	4,688	4,782	4,877
R12 801 - R25 600						2,979	3,039	3,100	3,162
R25 601 - R51 200						1,848	1,884	1,922	1,961
R52 201 - R102 400						869	887	904	922
R102 401 - R204 800						527	537	548	559
R204 801 - R409 600						119	121	124	126
R409 601 - R819 200						17	18	18	18
> R819 200						56,760	57,895	59,053	60,234
<b>Poverty profiles (no. of households)</b>									
< R2 060 per household per month	13								
Insert description	2								
<b>Household/demographics (000)</b>									
Number of people in municipal area						119,770	122,166	124,609	127,101
Number of poor people in municipal area						84,968	86,667	88,401	90,169
Number of households in municipal area						51,036	52,057	53,098	54,160
Number of poor households in municipal area						29,841	30,438	31,047	31,668
Definition of poor household (R per month)						4,212	4,297	4,383	4,470
<b>Housing statistics</b>									
Formal	3								
Informal									
<b>Total number of households</b>									
Dwellings provided by municipality	4		-	-	-	-	-	-	-
Dwellings provided by province/s									

Dwellings provided by private sector	5								
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-
<b>Economic</b>	6								
Inflation/inflation outlook (CPIX)						6.4%	5.3%	5.3%	
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases						7.0%	7.0%	5.3%	
Consumption growth (electricity)						2.2%	6.8%	19.0%	
Consumption growth (water)						6.4%	10.0%	18.6%	
<b>Collection rates</b>	7								
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

### Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		<b>Household service targets (000)</b>						
		<b>Water:</b>						
		Piped water inside dwelling	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b>Sanitation/sewerage:</b>						
		Flush toilet (connected to sewerage)	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-

		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b><u>Energy:</u></b>						
		Electricity (at least min.service level)	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b><u>Refuse:</u></b>						
		Removed at least once a week	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Municipal in-house services</b>			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Current Year 2025/26</b>		
	Ref.		<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>
		<b><u>Household service targets (000)</u></b>						
		<b><u>Water:</u></b>						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
8		Using public tap (at least min.service level)						
10		Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
9		Using public tap (< min.service level)						
10		Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b><u>Sanitation/sewerage:</u></b>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						

Other toilet provisions (< min.service level)						
No toilet provisions						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-
<b><u>Energy:</u></b>						
Electricity (at least min.service level)						
Electricity - prepaid (min.service level)						
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
Electricity (< min.service level)						
Electricity - prepaid (< min. service level)						
Other energy sources						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-
<b><u>Refuse:</u></b>						
Removed at least once a week						
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
Removed less frequently than once a week						
Using communal refuse dump						
Using own refuse dump						
Other rubbish disposal						
No rubbish disposal						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Name of municipal entity</b>		<b>Household service targets (000)</b>						
		<b>Water:</b>						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
	8	Using public tap (at least min.service level)						
	10	Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Sanitation/sewerage:</b>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						
		Other toilet provisions (< min.service level)						
		No toilet provisions						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Energy:</b>						
		Electricity (at least min.service level)						
		Electricity - prepaid (min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)						
		Electricity - prepaid (< min. service level)						
		Other energy sources						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Refuse:</b>						
		Removed at least once a week						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week						
		Using communal refuse dump						
		Using own refuse dump						
		Other rubbish disposal						
		No rubbish disposal						

		<i>Below Minimum Service Level sub-total</i>			-	-	-			
		<b>Total number of households</b>			-	-	-			
<b>Services provided by 'external mechanisms'</b>	Ref.				2022/23	2023/24	2024/25	Current Year 2025/26		
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Names of service providers</b>		<b>Household service targets (000)</b>								
		<b>Water:</b>								
				Piped water inside dwelling						
				Piped water inside yard (but not in dwelling)						
	8			Using public tap (at least min.service level)						
	10			Other water supply (at least min.service level)						
				<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9			Using public tap (< min.service level)						
	10			Other water supply (< min.service level)						
				No water supply						
				<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
				<b>Total number of households</b>	-	-	-	-	-	-
<b>Names of service providers</b>		<b>Sanitation/sewerage:</b>								
				Flush toilet (connected to sewerage)						
				Flush toilet (with septic tank)						
				Chemical toilet						
				Pit toilet (ventilated)						
				Other toilet provisions (> min.service level)						
				<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
				Bucket toilet						
				Other toilet provisions (< min.service level)						
				No toilet provisions						
				<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
				<b>Total number of households</b>	-	-	-	-	-	-
<b>Names of service providers</b>		<b>Energy:</b>								
				Electricity (at least min.service level)						
				Electricity - prepaid (min.service level)						
				<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
				Electricity (< min.service level)						
				Electricity - prepaid (< min. service level)						
				Other energy sources						
				<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
				<b>Total number of households</b>	-	-	-	-	-	-
<b>Names of service providers</b>		<b>Refuse:</b>								
				Removed at least once a week						
				<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
				Removed less frequently than once a week						
				Using communal refuse dump						
				Using own refuse dump						

		Other rubbish disposal						
		No rubbish disposal						
		<i>Below Minimum Service Level sub-total</i>						
		<b>Total number of households</b>	-	-	-	-	-	-
			-	-	-	-	-	-
<b>Detail of Free Basic Services (FBS) provided</b>			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Current Year 2025/26</b>		
			<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>
<b>Electricity</b>	Ref.	<b><u>Location of households for each type of FBS</u></b>						
List type of FBS service		month Rands)						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Electricity for informal settlements</b>	-	-	-	-	-	-
<b>Water</b>	Ref.	<b><u>Location of households for each type of FBS</u></b>						
List type of FBS service		<b>Formal settlements - (6 kilolitre per indigent household per month Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Water for informal settlements</b>	-	-	-	-	-	-
<b>Sanitation</b>	Ref.	<b><u>Location of households for each type of FBS</u></b>						
List type of FBS service		households)						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						

		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Sanitation for informal settlements</b>	-	-	-	-	-	-
<b>Refuse Removal</b>	Ref.	<b>Location of households for each type of FBS</b>						
List type of FBS service		households)						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Refuse Removal for informal settlements</b>	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

**2026/27 Medium Term Revenue & Expenditure Framework**

Outcome	Outcome	Outcome
129.643	132.236	134.881
19.341	19.728	20.122
15.128	15.431	15.739
23.373	23.840	24.317
22.900	23.358	23.825
34.106	34.788	35.484
134	137	139
4,635	4,728	4,822
8,620	8,792	8,968
8,852	9,029	9,210
4,975	5,075	5,176
3,225	3,289	3,355
2,000	2,040	2,081
941	960	979
570	581	593
129	131	134
19	19	19
61,439	62,668	63,921
129,643	132,236	134,881
91,972	93,811	95,688
55,244	56,348	57,475
32,301	32,947	33,606
4,560	4,651	4,744
-	-	-

-	-	-
3.7%	3.3%	3.2%
4.1%	4.1%	4.1%
3.7%	3.7%	3.7%
3.7%	3.7%	3.7%

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>Budget Year 2026/27</b>	<b>Budget Year 2027/28</b>	<b>Budget Year 2028/29</b>
-	-	-
-	-	-

-	-	-
-	-	-

NC452 Ga-Segonyana Supporting Table SA10 Funding measurement

Description	MFMA section	###	Current Year 2025/26					2026/27 Medium Term Revenue & Expenditure Framework				
			2022/23	2023/24	2024/25	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R000	18(1)B	1	55,263	(913,799)	(866,140)	85,005	32,326	32,326	32,326	92,007	144,222	200,823
Cash + investments at the yr end less applications - R000	18(1)B	2	15,711	(618,312)	(967,393)	(73,747)	(88,771)	(88,771)	(47,535)	66,467	139,227	198,594
Cash year end/monthly employee/supplier payments	18(1)B	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	(31,703)	12,553	98,627	123,132	175,087	175,087	(183,229)	142,881	143,692	140,037
Service charge rev % change - macro CPXK target exclusive	18(1)A(2)	5	N.A.	15.7%	8.1%	1.8%	(0.2%)	(6.0%)	(23.7%)	0.5%	(4.3%)	(2.8%)
Cash receipts % of Ratepayer & Other revenue	18(1)A(2)	6	59.3%	0.0%	0.0%	40.8%	39.0%	39.0%	61.8%	97.6%	97.6%	97.6%
Debt impairment expense as a % of total billable revenue	18(1)A(2)	7	7.8%	0.4%	1.1%	3.8%	3.6%	3.6%	3.4%	3.4%	3.5%	3.5%
Capital payments % of capital expenditure	18(1)C(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)C	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov. legislated/gazetted allocations	18(1)A	10	-	-	-	-	-	-	100.0%	100.0%	100.6%	100.6%
Current consumer debtors % change - inc/(decr)	18(1)A	11	N.A.	27.3%	100.2%	(77.7%)	54.1%	0.0%	265.3%	73.8%	23.1%	19.7%
Long term receivables % change - inc/(decr)	18(1)A	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.4%	1.2%	1.8%	1.3%	1.4%	1.4%	1.4%	1.6%	1.8%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	1.9%	2.2%	1.4%	1.4%	0.0%	0.0%	0.0%	0.0%
<b>References</b>												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing "only" for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
<b>Supporting indicators</b>												
% inc/total service charges (incl prop rates)	18(1)A		0.0%	21.7%	14.1%	7.8%	5.8%	0.0%	(17.7%)	6.9%	1.7%	3.2%
% inc/Property Tax	18(1)A		0.0%	6.0%	7.4%	5.4%	1.9%	0.0%	(15.3%)	4.4%	2.6%	3.2%
% inc/Service charges - Electricity	18(1)A		0.0%	18.2%	17.8%	8.4%	10.4%	0.0%	(14.0%)	8.4%	1.0%	3.2%
% inc/Service charges - Water	18(1)A		0.0%	51.2%	7.3%	8.9%	0.0%	0.0%	(31.1%)	5.3%	2.7%	3.2%
% inc/Service charges - Waste Water Management	18(1)A		0.0%	48.2%	10.8%	0.0%	0.0%	0.0%	(25.2%)	5.8%	2.4%	3.2%
% inc/Service charges - Waste Management	18(1)A		0.0%	23.5%	14.8%	7.2%	0.0%	0.0%	(17.8%)	6.2%	1.8%	3.2%
% inc/ Sale of Goods and Rendering of Services	18(1)A		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)A		239,816	291,804	333,019	358,949	379,921	379,921	312,830	406,228	413,022	426,239
Service charges			239,816	291,804	333,019	358,949	379,921	379,921	312,830	406,228	413,022	426,239
Property rates			35,032	38,328	62,868	66,037	67,259	67,259	66,966	70,247	72,949	74,359
Service charges - electricity revenue			125,711	148,600	175,100	189,722	209,472	209,472	180,201	227,041	229,368	236,708
Service charges - water revenue			28,319	42,822	45,945	50,020	50,020	50,020	34,468	52,671	54,099	55,830
Service charges - sanitation revenue			17,936	26,228	31,167	33,720	33,720	33,720	25,217	35,605	36,470	37,637
Service charges - refuse removal			12,818	15,629	18,142	19,450	19,450	19,450	15,988	20,664	21,036	21,710
Agency services			-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding			12,302	32,918	13,247	9,000	26,205	26,205	9,540	9,610	-	-
Cash receipts from ratepayers	18(1)A		371,767	-	-	436,714	432,694	432,694	432,694	466,348	475,529	490,746
Ratepayer & Other revenue	18(1)A		626,762	704,870	771,533	1,071,137	1,110,012	1,110,012	702,174	478,040	487,205	502,795
Change in consumer debtors (current and non-current)			N.A.	10,940	51,148	(79,421)	12,321	-	93,098	94,578	51,525	54,092
Operating and Capital Grant Revenue	18(1)A		377,438	403,662	439,276	399,047	443,080	443,080	330,503	380,277	407,837	426,139
Capital expenditure - total	20(1)(v)		133,430	159,316	177,664	134,587	172,330	172,330	132,740	106,693	119,857	112,021
Capital expenditure - renewal	20(1)(v)		-	-	3,427	3,000	2,465	2,465	-	-	-	-
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPH guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY			-	-	-	-	-	-	254,718	269,429	280,227	-
DoRA capital grants total MFY			-	-	-	-	-	-	114,209	137,013	143,474	-
Provincial operating grants			-	-	-	-	-	-	1,388	1,422	-	-
Provincial capital grants			-	-	-	-	-	-	-	-	-	-
District Municipality grants			-	-	-	-	-	-	-	-	-	-
Total gazetted/divided national, provincial and district grants			-	-	-	-	-	-	380,315	407,864	423,701	-
Average annual collection rate (arrear inclusive)			-	-	-	-	-	-	-	-	-	-
<b>DoRA operating</b>												
<i>List operating grants</i>												
Local Government Equitable Share			-	-	-	-	-	-	255,910	262,007	274,227	-
Finance Management			-	-	-	-	-	-	3,000	3,000	3,000	-
EPWP Incentive			-	-	-	-	-	-	1,420	-	-	-
Municipal Infrastructure Grant (MIG)			-	-	-	-	-	-	3,000	3,000	3,000	-
Sport and Recreation			-	-	-	-	-	-	1,388	1,422	-	-
			-	-	-	-	-	-	254,718	269,429	280,227	-
<b>DoRA capital</b>												
<i>List capital grants</i>												
Municipal Infrastructure Grant (MIG)			-	-	-	-	-	-	61,846	68,935	71,188	-
Neighbourhood Development Partnership			-	-	-	-	-	-	8,224	-	-	-
Water Services Infrastructure Grant			-	-	-	-	-	-	30,000	55,500	57,902	-
Integrated National Electrification Programme			-	-	-	-	-	-	15,527	14,000	14,294	-
			-	-	-	-	-	-	115,597	136,435	143,474	-
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	10,940	51,148	(79,421)	12,321	-	93,098	94,578	51,525	54,092
<b>Total Operating Revenue</b>												
			536,605	590,035	689,799	721,760	750,469	750,469	624,371	777,469	787,470	831,342
Total Operating Expenditure			720,575	754,558	782,393	724,214	757,080	757,080	668,440	746,233	781,613	820,129
Operating Performance Surplus/(Deficit)			(183,970)	(164,523)	(92,594)	(2,455)	(6,612)	(6,612)	(44,069)	31,236	5,857	11,213
<b>Cash and Cash Equivalents (30 June 2012)</b>												
			55,263	15,711	(913,799)	(866,140)	85,005	32,326	32,326	92,007	144,222	200,823
<b>Revenue</b>												
% Increase in Total Operating Revenue			10.0%	16.9%	4.6%	4.0%	0.0%	(16.8%)	3.6%	1.3%	5.6%	
% Increase in Property Rates Revenue			6.0%	7.4%	5.4%	1.9%	0.0%	(15.3%)	2.3%	2.6%	3.2%	
% Increase in Electricity Revenue			18.2%	17.8%	8.4%	10.4%	0.0%	(14.0%)	8.4%	1.0%	3.2%	
% Increase in Property Rates & Services Charges			21.7%	14.1%	7.8%	5.8%	0.0%	(17.7%)	6.9%	1.7%	3.2%	
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			0.0%	4.7%	3.7%	(7.4%)	4.5%	0.0%	(11.7%)	(1.4%)	4.7%	
% Increase in Employee Costs			0.0%	30.6%	9.7%	0.6%	0.2%	0.0%	(9.7%)	7.2%	6.4%	
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost Per Budgeted Employee Position (Remuneration)			0	212208.3902	229587.3294	459479.1244	461747.5774	461747.5774	409259.8473	486074.8484	516212.9857	531144.2535
Average Cost Per Councilor (Remuneration)			0	0	515102.1141	561537.1034	536812.9655	536812.9655	432013.5959	556675.0158	575045.2883	593446.7319
R&M % of PPE			2.4%	1.2%	1.8%	1.3%	1.4%	1.4%	1.4%	1.6%	1.8%	
Asset Renewal and R&M as a % of PPE			5.5%	6.3%	5.1%	2.6%	3.3%	3.3%	6.3%	8.8%	8.2%	
Debt Impairment % of Total Billable Revenue			7.8%	0.4%	1.1%	3.8%	3.6%	3.6%	0.0%	3.4%	3.5%	
<b>Capital Revenue</b>												
Internally Funded & Other (R000)			12,386	4,356	9,027	9,000	15,161	15,161	9,540	9,610	-	-
Borrowing (R000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			121,126	126,398	164,417	125,587	146,125	146,125	123,199	97,083	119,857	112,021
Internally Generated Funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			90.7%	96.7%	94.8%	93.3%	90.6%	90.6%	92.8%	91.0%	100.0%	100.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R000)			133,430	159,316	177,664	134,587	172,330	172,330	132,740	106,693	119,857	112,021
Asset Renewal			46,064	77,544	51,556	23,596	34,940	34,940	-	76,059	107,683	85,493
Asset Renewal % of Total Capital Expenditure			34.5%	59.3%	29.7%	17.5%	21.7%	21.7%	0.0%	71.3%	89.8%	76.3%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			59.3%	0.0%	0.0%	40.8%	39.0%	39.0%	61.6%	97.6%	97.6%	97.6%
Cash Coverage Ratio			-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>												
Most recent Credit Rating			-	-	-	-	-	-	0	-	-	-
Capital Charges to Operating			0.6%	0.6%	1.4%	0.4%	0.4%	0.4%	0.5%	(0.3%)	(0.3%)	(0.3%)
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>	1									
Date of valuation:		81419	81419	81419	81419	0	0	0	0	0
Financial year valuation used		0	0	0	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		1	1	1	1	1	1	1	1	1
No. of assistant valuers (FTE)	3	2	2	2	2	2	2	2	2	2
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		1	1	1	1	0	0	1	0	0
Implementation time of new valuation roll (mths)		12	12	12	12	0	0	12	0	0
No. of properties	5	11123	11165	11165	11235	11235	11235	11235	11235	11235
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations	2	2	2	2	2	2	2	2	2	2
No. of valuation roll amendments	2	2	2	2	2	2	2	2	2	2
No. of objections by rate payers		0	0	0	0	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		29	29	29	29	29	29	29	29	29
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		1	1	1	1	0	0	1	0	0
Differential rates used? (Y/N)	5	1	1	1	1	0	0	1	0	0
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	1
Special rating area used? (Y/N)		1	1	1	1	0	0	1	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		1	1	1	1	0	0	1	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

NC452 Ga-Segonyana - Supporting Table SA12a Property rates by category (current year)

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Current Year 2025/26</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Flat rate used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

NC452 Ga-Segonyana - Supporting Table SA12b Property rates by category (budget year)

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2026/27</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		3	3	-	3	3	-	-	3	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	-	5	-	-	-
Method of valuation used (select)		1	1	-	1	1	-	-	1	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Flat rate used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Is balance rated by uniform rate/variable rate?		1	1	-	1	1	-	-	1	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

NC452 Ga-Segonyana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Residential properties - vacant land			-	0.02	0.02	0.02	0.02	0.02	0.02
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			0.01	0.01	0.01	0.02	0.02	0.02	0.02
Business and commercial properties			0.01	0.01	0.01	0.01	0.02	0.02	0.02
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	0.02	0.02	0.02	0.02	0.02	0.02
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.02	0.02	0.02	0.02	0.02	0.02	0.02
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	0.02	0.02	0.02	0.02
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
<b>Other rebates or exemptions</b>	2		0	0	0	0	0	0	0
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/k)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste water tariffs</b>									

**Domestic**

Basic charge/fixed fee ( <i>Rands/month</i> )		0	0	0	0	0	0	0	0
Service point - vacant land ( <i>Rands/month</i> )		0	0	0	0	0	0	0	0
Waste water - flat rate tariff ( <i>c/kl</i> )		0	0	0	0	0	0	0	0
Volumetric charge - Block 1 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 2 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 3 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0	0
<b>Electricity tariffs</b>										
<b>Domestic</b>										
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0	0
<b>Waste management tariffs</b>										
<b>Domestic</b>										
Street cleaning charge			0	0	0	0	0	0	0	0
Basic charge/fixed fee			0	0	0	0	0	0	0	0
80l bin - once a week			0	0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0	0

**NC452 Ga-Segonyana - Supporting Table SA13b Service Tariffs by category - explanatory**

Description	####	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Exemptions, reductions and rebates (Rands)</b>									
General residential rebate			25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>Water tariffs</b>									
Indigent Households with an income < R4,670.00		0kl - 6kl	-	-	-	-	-	-	-
		7kl-12kl	11	11	14	19	20	20	21
		13kl-35kl	11	12	14	20	20	21	22
		36kl>	11	12	15	20	20	21	22
<b>RESIDENTIAL PROPERTIES, NON PROFIT</b>									
Basic Charge						110	114	118	122
		0kl - 12kl	11	11	14	19	20	20	21
		13kl-35kl	11	12	14	20	20	21	22
		36kl>	11	12	15	20	20	21	22
<b>PREPAID WATER RESIDENTIAL</b>									
Indigent Households with an income < R4.670.00		0kl - 6kl	9	9	11	-			
		7kl-12kl	9	10	12	25	26	27	28
		13kl-36kl				26	27	28	29
		>36kl				26	27	28	29
<b>ALL OTHER PROPERTIES NOT DEFINED ABOVE</b>									
Basic Charge			65	68	84	113	118	121	125
							-	-	-
Prepaid kiloliter usage			19	20	24	33	34	35	36
Per kiloliter usage (R0.10 per l)							-	-	-
Bulk water purchases - Commercial supply (As per contract)			120	126	154	110	114	118	122
							-	-	-
SEWER WATER IRRIGATION			221	231	283	351	364	376	388
							-	-	-

Filling of swimmingpool + VAT		505	528	648	879	911	941	972
Swimming pool draining		655	685	840	1,140	1,183	1,222	1,261
First Eye (Water)						-	-	-
Per Liter		10	10	13	14	15	15	15
<b>Waste water tariffs</b>								
Basic charge: All residential consumers including indigents using > 6kl of water	(fill in structure)	86	90	93	127	131	136	140
Fixed charge for Mothibistadt	(fill in structure)							
RESIDENTIAL (Including Businesses on Residential Properties, Flats)		168	240	250	339	352	363	375
Business, Industries and Institutional in Mothibistadt		316	495	515	699	725	749	773
Consumption based on water usage for Kuruman and consumers		473						
RESIDENTIAL (Including Businesses on Residential	(fill in structure)		0		0	0	0	0
Business, Industries and Institutional	(fill in structure)	0	0		1	1	1	1
Water Purification Dealers	(fill in structure)	650	680	834	1,131	1,173	1,212	1,250
AVAILABILITY CHARGES	(fill in structure)	217	227	236	320	331	342	353
<b>Electricity tariffs</b>								
PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,670.00								
Basic Charge		136	156	-	240	249	257	266
Usage per kWh	0 - 50					-	-	-
	51 - 200	119	136	128	210	218	225	232
	>200	192	220	207	340	352	364	375
Prepaid per kWh usage						-	-	-
Indigent Households with an income < R4,670.00	0 - 50	-		-		-	-	-
	51 - 200	119	136	128	210	218	225	232
	>200	192	220	207	340	352	364	375
Non indigents, school hostels, NPO's, Old age homes and						-	-	-
						-	-	-

Conventional						-	-	-
Low season tariffs						-	-	-
Basic Charge		136	156	146	240	249	257	266
Usage per kWh	0 - 200	119	136	128	210	218	225	232
	>200	192	220	207	340	352	364	375
						-	-	-
Prepaid						-	-	-
Prepaid per kWh usage	0 - 200	119	136	146		-	-	-
	>200	192	220	128	210	218	225	232
				207	340	352	364	375
BUSINESSES( includes guesthouses, private schools and						-	-	-
Conventional						-	-	-
Basic Charge		661	757	710	1,161	1,204	1,244	1,284
Usage per kWh		170	195	183	299	310	321	331
Prepaid						-	-	-
Basic Charge		351	402	377	611	633	654	675
Prepaid per kWh usage		229	263	247	370	384	396	409
						-	-	-
INDUSTRIAL: TRANSFORMER SUPPLIED BY						-	-	-
Basic Charge		2,454	2,812	2,638	4,314	4,473	4,621	4,769
Usage per KVA		268	307	288	471	489	505	521
Usage per kWh		96	110	103	168	174	180	186
						-	-	-
INDUSTRIAL: TRANSFORMER SUPPLIED BY						-	-	-
Basic Charge		3,562	4,081	3,828	6,260	6,492	6,706	6,921
Usage per KVA( Demand charge)		264	302	283	463	480	496	512
Usage per kWh(Energy charge)		97	111	104	169	175	181	187
						-	-	-
RESELLERS						-	-	-
TRANSFORMER SUPPLIED BY CONSUMER						-	-	-
Basic Charge		2,454	2,812	2,638	3,879	4,022	4,155	4,288
Usage per KVA( Demand charge)		266	305	286	471	489	505	521
Usage per kWh(Energy charge)		97	111	104	168	174	180	186
						-	-	-
BULK USERS 2 - Large Power Users (>500kVA)						-	-	-
Basic Charge		1,442	1,652	1,549	2,505	2,598	2,684	2,769
Usage per KVA - Demand charge		196	225	211	345	358	370	382
Usage per kWh - Peak		304	348	327	534	554	572	591
- Standard		135	155	145	237	246	254	262
- Off Peak		72	82	77	126	131	135	139
						-	-	-

ORGANS OF STATE						-	-	-
Conventional						-	-	-
Basic Charge	661	757	710	1,161	1,204	1,244	1,284	
Usage per kWh	170	195	183	299	310	321	331	
Prepaid								
Basic Charge	351	402	377	611	633	654	675	
Prepaid per kWh usage	229	263	247	370	384	396	409	
Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service.								
Domestic	136	156	147	239	248	256	264	
Commercial, Industrial and Organs of state	351	402	377	616	639	660	681	
Shifting of Prepaid meters	3,911	4,482	4,203	6,651	6,898	7,125	7,353	
Reverting back from prepaid power to conventional metered	3,911	4,482	4,203	6,651	6,898	7,125	7,353	
Temporary meters (220v 3-phase mainstream breaker -	1,072	1,229	1,152	1,823	1,891	1,953	2,016	









NC452 Ga-Segonyana - Supporting Table SA14 Household bills

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates	1	54,919,000.00	57,938,000.00	62,882,000.00	66,037,000.00	67,258,840.00	67,258,840.00	5.60%	69,747,417.08	72,049,081.84	74,354,652.46
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		#####	#####	#####	#####	#####	#####	17.00%	#####	#####	#####
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		28,319,000.00	39,696,000.00	47,793,000.00	50,019,744.00	50,019,744.00	50,019,744.00	4.70%	52,370,671.97	54,098,904.14	55,830,069.08
Sanitation		17,936,000.00	22,106,000.00	26,783,000.00	33,719,988.00	33,719,988.00	33,719,988.00	4.70%	35,304,827.44	36,469,886.74	37,636,923.12
Refuse removal		12,818,000.00	14,212,000.00	16,608,000.00	19,450,200.00	19,450,200.00	19,450,200.00	4.70%	20,364,359.40	21,036,383.26	21,709,547.52
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		#####	#####	#####	#####	#####	#####	<b>11.4%</b>	#####	#####	#####
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total large household bill:</b>		#####	#####	#####	#####	#####	#####	<b>11.4%</b>	#####	#####	#####
<b>% increase/-decrease</b>		-	<b>44.5%</b>	<b>6.5%</b>	<b>(0.9%)</b>	<b>5.8%</b>	-	<b>(100.0%)</b>	<b>5.2%</b>	<b>3.3%</b>	<b>3.2%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates	2	-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent'</b>											
<b>Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates	3	-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

References  
 1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water  
 2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water  
 3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NC452 Ga-Segonyana - Supporting Table SA10 Investment particulars by type

Investment type	R thousand	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Investments</b>										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Bank Repurchase Agreements</b>										
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Bankers Acceptance Certificate</b>										
Deposit Taking Institutions										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Deposit Taking Institutions</b>										
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Derivative Financial Assets</b>										
Guaranteed Endowment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Guaranteed Endowment Policies (Sinking)</b>										
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Interest Rate Swaps</b>										
Listed/Unlisted Bonds and Stocks										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Listed/Unlisted Bonds and Stocks</b>										
Municipal Bonds										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Municipal Bonds</b>										
National Government Securities										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total National Government Securities</b>										
Negotiable Certificate of Deposits										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Negotiable Certificate of Deposits</b>										
Unamortised Debt Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Unamortised Debt Expense</b>										
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
<b>Total Unamortised Preference Share Expense</b>										
<b>Total Investments</b>										

NC45Z Ga-Segonyana - Supporting Table SA16 investment particulars by maturity

Investments by Maturity Name of institution & investment ID	###	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	1	Yrs/Months												
Parent municipality														
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
Entities sub-total										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									-		-	-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

NC44x CO-Budgetary - Supporting Table 5(A) - Borrowing

Borrowing - Categorized by Type (By Source)	#	2023	2024	2042	Current Year 2026			2027 Medium Term Review & Expenditure Framework	
					Funded Position	Unfunded Position	Actual Budget	Est. Yr. 2027	Est. Yr. 2028
<b>Borrowing</b>									
<b>Amorty and Budget Loans</b>									
Banks									
Development Bank of South Africa		1,875	2,146	2,203	1,703	1,708	1,709	2,053	2,203
Foreign Government and International Organizations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-
<b>Total Amorty and Budget Loans</b>		<b>1,875</b>	<b>2,146</b>	<b>2,203</b>	<b>1,703</b>	<b>1,708</b>	<b>1,709</b>	<b>2,053</b>	<b>2,203</b>
<b>Bankers Acceptance Certificate</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Bankers Acceptance Certificate</b>									
<b>Contingency Loan</b>									
<b>Developer Financial Liability</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Developer Financial Liability</b>									
<b>Finance Lease Liability</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Finance Lease Liability</b>									
<b>Government Loan</b>									
<b>Intercompany/Related Party Transactions</b>									
<b>Local Registered Stock</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Registered Stock</b>									
<b>Mortgage Bonds</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Mortgage Bonds</b>									
<b>Non-Reserve Loans</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Non-Reserve Loans</b>									
<b>Non-Mortgage Bonds</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Non-Mortgage Bonds</b>									
<b>PPE Leases</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total PPE Leases</b>									
<b>Securities</b>									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Securities</b>									
<b>Interest Rate Swap</b>									
<b>Total Borrowing</b>		<b>1,875</b>	<b>2,146</b>	<b>2,203</b>	<b>1,703</b>	<b>1,708</b>	<b>1,709</b>	<b>2,053</b>	<b>2,203</b>

0 0 0 0 0 0 0 0 0

4555260 3544330  
 1654132 2447885  
 6594288 4429517  
 8164468 1021391  
 1118617 1915417  
 2217682 1813191  
 8026252 4408739  
 4282660 5644251  
 4091797 3854629  
 1492425 1995930

Reference: 1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		215,521	235,122	249,120	272,132	272,753	255,163	267,282	268,607	295,877
Expanded Public Works Programme Integrated Grant		1,519	1,111	1,271	1,426	1,426	1,426	1,420	–	–
Local Government Financial Management Grant		3,100	3,100	3,000	2,000	2,000	2,000	3,000	3,000	3,000
Municipal Infrastructure Grant		–	–	–	16,966	17,587	–	6,952	3,600	18,650
Equitable Share		210,902	230,911	244,849	251,740	251,740	251,737	255,910	262,007	274,227
<b>Provincial Government:</b>		1,200	1,252	1,300	1,328	1,328	1,350	–	–	–
Specify (Add grant description)		1,200	1,252	1,300	1,328	1,328	1,350	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	216,721	236,374	250,420	273,460	274,081	256,513	267,282	268,607	295,877
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		162,431	154,434	175,124	125,587	161,749	178,286	111,645	137,835	128,824
Energy Efficiency and Demand Side Management Grant		5,000	–	4,000	3,000	3,000	1,950	–	–	–
Neighbourhood Development Partnership Grant		13,485	10,000	24,004	30,000	44,100	44,100	8,224	–	–
Municipal Infrastructure Grant		75,738	59,159	69,137	47,087	46,466	64,053	57,894	68,335	55,538
Integrated National Electrification Programme Grant		31,250	43,025	53,183	15,500	19,500	19,500	15,527	14,000	15,294
Water Services Infrastructure Grant		36,958	42,250	24,800	30,000	48,683	48,683	30,000	55,500	57,992
<b>Provincial Government:</b>		–	–	–	–	–	–	1,350	1,395	1,438
Specify (Add grant description)		–	–	–	–	–	–	1,350	1,395	1,438
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	(0)	–	19,950	–	–	–	–
Mining Companies		–	–	(0)	–	7,250	–	–	–	–
Mining Companies		–	–	–	–	12,700	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	162,431	154,434	175,124	125,587	181,698	178,286	112,995	139,230	130,262
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	379,152	390,808	425,544	399,047	455,780	434,799	380,277	407,837	426,139

NC452 Ga-Segonyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		215,521	251,100	261,413	272,132	272,753	271,367	267,282	268,607	295,877
Expanded Public Works Programme Integrated Grant		1,519	1,111	1,271	1,426	1,426	1,068	1,420	-	-
Integrated National Electrification Programme Grant		-	-	9,293	-	-	62	-	-	-
Local Government Financial Management Grant		3,100	3,100	3,000	2,000	2,000	1,385	3,000	3,000	3,000
Municipal Infrastructure Grant		-	15,978	3,000	16,966	17,587	17,116	6,952	3,600	18,650
Equitable Share		210,902	230,911	244,849	251,740	251,740	251,737	255,910	262,007	274,227
<b>Provincial Government:</b>		1,200	1,252	1,300	-	-	1,295	-	-	-
Specify (Add grant description)		1,200	1,252	1,300	-	-	1,295	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		216,721	252,352	262,713	272,132	272,753	272,663	267,282	268,607	295,877
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		164,974	151,310	164,343	125,587	161,749	131,911	111,645	137,835	128,824
Energy Efficiency and Demand Side Management Grant		5,000	3,513	3,942	3,000	3,000	1,444	-	-	-
Neighbourhood Development Partnership Grant		21,079	10,000	24,000	30,000	44,100	35,895	8,224	-	-
Municipal Infrastructure Grant		60,930	57,554	66,137	47,087	46,466	40,614	57,894	68,335	55,538
Integrated National Electrification Programme Grant		33,302	39,512	43,948	15,500	19,500	14,558	15,527	14,000	15,294
Water Services Infrastructure Grant		44,662	40,731	26,316	30,000	48,683	39,400	30,000	55,500	57,992
<b>Provincial Government:</b>		-	-	-	1,328	1,328	-	1,350	1,395	1,438
Specify (Add grant description)		-	-	-	1,328	1,328	-	1,350	1,395	1,438
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	19,950	-	-	-	-
Mining Companies		-	-	-	-	7,250	-	-	-	-
Mining Companies		-	-	-	-	12,700	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		164,974	151,310	164,343	126,915	183,026	131,911	112,995	139,230	130,262
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		381,695	403,662	427,056	399,047	455,780	404,573	380,277	407,837	426,139

NC452 Ga-Segonyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		74	74	(15,905)	1,518	1,518	1,518	(28,198)	(28,198)	(28,198)
Current year receipts		215,521	235,122	249,120	272,132	272,753	272,753	267,282	268,607	295,877
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>215,521</b>	<b>251,100</b>	<b>261,413</b>	<b>272,132</b>	<b>272,753</b>	<b>272,753</b>	<b>267,282</b>	<b>268,607</b>	<b>295,877</b>
Conditions still to be met - transferred to liabilities		74	(15,905)	(28,198)	1,518	1,518	1,518	(28,198)	(28,198)	(28,198)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		9	9	9	-	-	-	9	9	9
Current year receipts		1,200	1,252	1,300	1,328	1,328	1,328	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>1,200</b>	<b>1,252</b>	<b>1,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		9	9	9	1,328	1,328	1,328	9	9	9
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		0	0	0	-	-	-	0	0	0
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		0	0	0	-	-	-	0	0	0
<b>Total operating transfers and grants revenue</b>		<b>216,721</b>	<b>252,352</b>	<b>262,713</b>	<b>272,132</b>	<b>272,753</b>	<b>272,753</b>	<b>267,282</b>	<b>268,607</b>	<b>295,877</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>83</b>	<b>(15,896)</b>	<b>(28,189)</b>	<b>2,846</b>	<b>2,846</b>	<b>2,846</b>	<b>(28,189)</b>	<b>(28,189)</b>	<b>(28,189)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		17,326	14,784	17,423	-	-	-	28,204	28,204	28,204
Current year receipts		162,431	154,434	175,124	125,587	161,749	161,749	111,645	137,835	128,824
Repayment of grants		-	485	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>164,974</b>	<b>151,310</b>	<b>164,343</b>	<b>125,587</b>	<b>161,749</b>	<b>161,749</b>	<b>111,645</b>	<b>137,835</b>	<b>128,824</b>
Conditions still to be met - transferred to liabilities		14,784	17,423	28,204	-	-	-	28,204	28,204	28,204
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(9)	(9)	(9)	-	-	-	(9)	(9)	(9)
Current year receipts		-	-	-	-	-	-	1,350	1,395	1,438
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,350</b>	<b>1,395</b>	<b>1,438</b>
Conditions still to be met - transferred to liabilities		(9)	(9)	(9)	(1,328)	(1,328)	(1,328)	(9)	(9)	(9)
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	(0)	-	19,950	19,950	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,950</b>	<b>19,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	(0)	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>164,974</b>	<b>151,310</b>	<b>164,343</b>	<b>126,915</b>	<b>183,026</b>	<b>183,026</b>	<b>112,995</b>	<b>139,230</b>	<b>130,262</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>14,775</b>	<b>17,414</b>	<b>28,195</b>	<b>(1,328)</b>	<b>(1,328)</b>	<b>(1,328)</b>	<b>28,195</b>	<b>28,195</b>	<b>28,195</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>381,695</b>	<b>403,662</b>	<b>427,056</b>	<b>399,047</b>	<b>455,780</b>	<b>455,780</b>	<b>380,277</b>	<b>407,837</b>	<b>426,139</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>14,857</b>	<b>1,518</b>	<b>6</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>6</b>	<b>6</b>	<b>6</b>

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

NC452 Ga-Segonyana - Supporting Table SA21 Transfers and grants made by the municipality

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>Monetary Transfers to other municipalities</b>											
District Municipalities	1										
<b>Total Monetary Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Entities/Other External Mechanisms</b>											
Municipal Entities	2										
<b>Total Monetary Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to other Organs of State</b>											
Departmental Agencies and Accounts	3										
Provincial Government											
<b>Total Monetary Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Organisations</b>											
Foreign Government and International Organisations											
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises											
Public Corporations											
<b>Total Monetary Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Groups of Individuals</b>											
Households											
<b>Total Monetary Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL Monetary TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other municipalities</b>											
District Municipalities	1										
<b>Total In-Kind Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to Entities/Other External Mechanisms</b>											
Municipal Entities	2										
<b>Total In-Kind Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other Organs of State</b>											
Departmental Agencies and Accounts	3										
Provincial Government											
<b>Total In-Kind Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Grants to Organisations</b>											
Foreign Government and International Organisations	4										
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises											
Public Corporations											
<b>Total In-Kind Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
Households	5										
<b>Total In-Kind Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL In-Kind TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-

**References**  
 1. Insert description listed by municipal name and demarcation code of recipient  
 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)  
 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)  
 4. Insert description of each other organisation (e.g. charity)  
 5. Insert description of each other organisation (e.g. the aged, child-headed households)  
 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

NC452 Ga-Segonyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	2022/23	2023/24	2024/25
		Audited Outcome	Audited Outcome	Audited Outcome
R thousand		A	B	C
<b>Councillors (Political Office Bearers plus Other)</b>				
<b>Allowances and Service Related Benefits</b>				
Basic Salary	1	10,928	12,213	12,156
Cell phone Allowance		1,299	1,338	1,367
Housing Allowance		-	-	-
In-kind Benefits		-	-	-
Market Related Non-pensionable Allowance		-	-	-
Motor Vehicle Allowance		-	-	-
Office-bearer Allowance		-	-	-
Out of pocket Expenses		-	-	-
Travelling Allowance		960	1,259	1,415
Use of Personal Facilities		-	-	-
<b>Total Allowances and Service Related Benefits</b>		<b>13,186</b>	<b>14,810</b>	<b>14,938</b>
<b>Social Contributions</b>				
Medial Aid Benefits		-	-	-
Pension Fund Contributions		-	-	-
<b>Total Social Contributions</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Councillors</b>		<b>13,186</b>	<b>14,810</b>	<b>14,938</b>
<b>% increase</b>	4		12.3%	0.9%
<b>Senior Managers of the Municipality</b>				
<b>Salaries and Allowances</b>				
Basic Salary	2	5,656	6,306	6,425
Bonuses		1,557	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	143	164	156
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	859	988	663
Voluntary Work		-	-	-
<b>Total Allowance</b>		<b>1,001</b>	<b>1,152</b>	<b>818</b>
<b>Service Related Benefits</b>				
Acting	3	39	71	54
Bonus	3	-	-	-
Danger Allowance	3	-	-	-
Entertainment	3	-	-	-
Fire Brigade		-	-	-
In-kind Benefits	3	-	-	-
Leave Pay	3	-	-	-
Lifeguard/Duty Squads		-	-	-
Long Service Award		-	-	-
Overtime		-	-	-
Scarcity	3	-	-	-
Standby Allowance	3	-	-	-
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		<b>39</b>	<b>71</b>	<b>54</b>
<b>Total Salaries and Allowances</b>		<b>8,253</b>	<b>7,529</b>	<b>7,298</b>
<b>Social Contributions</b>				
Bargaining Council		1	1	1
Group Life Insurance		-	-	-
Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		9	10	10
<b>Total Social Contributions</b>		<b>10</b>	<b>11</b>	<b>10</b>
<b>Post-retirement Benefit</b>				
Medical	6	-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE		-	-	-

**Sub Total - Senior Managers of Municipality**

% increase

**Other Municipal Staff**

**Salaries and Allowances**

Basic Salary

Bonuses

**Allowance**

Accommodation, Travel and Incidental

Cellular and Telephone

Housing Benefits

Non-pensionable

	8,263	7,540	7,308
4		(8.8%)	(3.1%)
	114,347	155,093	177,673
	8,291	12,926	13,870
	-	-	-
3	490	502	536
5	4,663	5,397	6,175
	-	-	-

Travel or Motor Vehicle	3	4,518	5,003	5,552
Voluntary Work		-	-	-
<b>Total Allowance</b>		<b>9,672</b>	<b>10,902</b>	<b>12,263</b>
<b>Service Related Benefits</b>				
Acting	3	2,362	719	1,067
Bonus	3	-	-	-
Danger Allowance	3	-	-	-
Entertainment	3	-	-	-
Fire Brigade		-	-	-
In-kind Benefits	3	-	-	-
Leave Pay	3	212	2,373	(959)
Lifeguard/Duty Squads		-	-	-
Long Service Award		5,088	595	532
Overtime		7,364	8,056	7,805
Scarcity	3	-	-	-
Standby Allowance	3	1,302	1,405	1,488
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		<b>16,328</b>	<b>13,149</b>	<b>9,934</b>
<b>Total Salaries and Allowances</b>		<b>148,638</b>	<b>192,069</b>	<b>213,741</b>
<b>Social Contributions</b>				
Bargaining Council		49	57	66
Group Life Insurance		3,668	4,239	4,841
Medical		9,183	11,022	13,621
Pension		18,386	25,359	28,759
Unemployment Insurance		891	1,017	1,102
<b>Total Social Contributions</b>		<b>32,178</b>	<b>41,694</b>	<b>48,389</b>
<b>Post-retirement Benefit</b>	6			
Medical		3,144	4,815	(257)
Other Benefits		-	-	-
Pension		0	4,925	6,324
<b>Total Post-retirement Benefit</b>		<b>3,144</b>	<b>9,740</b>	<b>6,067</b>
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>183,959</b>	<b>243,503</b>	<b>268,197</b>
<b>% increase</b>	4		<b>32.4%</b>	<b>10.1%</b>
<b>Total Parent Municipality</b>		<b>205,408</b>	<b>265,852</b>	<b>290,443</b>
<b>Board Members of Entities</b>				
<b>Salaries and Allowances</b>				
Basic Salary		-	-	-
Bonuses		-	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	-	-	-
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	-	-	-
Voluntary Work		-	-	-
<b>Total Allowance</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>				
Acting	3	-	-	-
Bonus	3	-	-	-
Danger Allowance	3	-	-	-
Entertainment	3	-	-	-
Fire Brigade		-	-	-
In-kind Benefits	3	-	-	-
Leave Pay	3	-	-	-
Lifeguard/Duty Squads		-	-	-
Long Service Award		-	-	-
Overtime		-	-	-
Scarcity	3	-	-	-
Standby Allowance	3	-	-	-
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>				
Bargaining Council		-	-	-
Group Life Insurance		-	-	-

Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	0			
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Board Members of Entities</b>		-	-	-
<b>% increase</b>	4		-	-
<b>Senior Managers of Entities</b>				
<b>Salaries and Allowances</b>				
Basic Salary		-	-	-
Bonuses		-	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	-	-	-
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	-	-	-
Voluntary Work		-	-	-
<b>Total Allowance</b>		-	-	-
<b>Service Related Benefits</b>				
Acting	3	-	-	-
Bonus	3	-	-	-
Danger Allowance	3	-	-	-
Entertainment	3	-	-	-
Fire Brigade		-	-	-
In-kind Benefits	3	-	-	-
Leave Pay	3	-	-	-
Lifeguard/Duty Squads		-	-	-
Long Service Award		-	-	-
Overtime		-	-	-
Scarcity	3	-	-	-
Standby Allowance	3	-	-	-
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		-	-	-
<b>Total Salaries and Allowances</b>		-	-	-
<b>Social Contributions</b>				
Bargaining Council		-	-	-
Group Life Insurance		-	-	-
Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	0			
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-
<b>% increase</b>	4		-	-
<b>Other Staff of Entities</b>				
<b>Salaries and Allowances</b>				
Basic Salary		-	-	-
Bonuses		-	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	-	-	-
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	-	-	-
Voluntary Work		-	-	-
<b>Total Allowance</b>		-	-	-
<b>Service Related Benefits</b>				
Acting	3	-	-	-
Bonus	3	-	-	-
Danger Allowance	3	-	-	-
Entertainment	3	-	-	-
Fire Brigade		-	-	-

In-kind Benefits	3	-	-	-
Leave Pay	3	-	-	-
Lifeguard/Duty Squads		-	-	-
Long Service Award		-	-	-
Overtime		-	-	-
Scarcity	3	-	-	-
Standby Allowance	3	-	-	-
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		-	-	-
<b>Total Salaries and Allowances</b>		-	-	-
<b>Social Contributions</b>		-	-	-
Bargaining Council		-	-	-
Group Life Insurance		-	-	-
Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	0	-	-	-
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-
<b>% increase</b>	4	-	-	-
<b>Total Municipal Entities</b>		-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		205,408	265,852	290,443
<b>% increase</b>	4		29.4%	9.2%
<b>TOTAL MANAGERS AND STAFF</b>	3,7	192,222	251,043	275,505

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
D	E	F	G	H	I
13,397	12,697	12,697	13,167	13,602	14,037
1,499	1,489	1,489	1,544	1,595	1,646
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,388	1,381	1,381	1,432	1,479	1,527
-	-	-	-	-	-
16,285	15,568	15,568	16,144	16,676	17,210
-	-	-	-	-	-
-	-	-	-	-	-
16,285	15,568	15,568	16,144	16,676	17,210
9.0%	(4.4%)	-	3.7%	3.3%	3.2%
6,535	4,844	4,844	5,998	6,196	6,395
717	603	603	672	694	716
-	-	-	-	-	-
178	127	127	167	172	178
-	-	-	-	-	-
-	-	-	-	-	-
1,262	691	691	1,012	1,045	1,078
-	-	-	-	-	-
1,440	818	818	1,178	1,217	1,256
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,692	6,265	6,265	7,849	8,108	8,367
1	1	1	1	1	1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12	10	10	11	11	11
13	10	10	11	12	12
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

- 1101
- 1102
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- 1201
- 1202
- 2101
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- 2121
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- 2140
- 2141
- 2145
- 2146
- 2201
- 2202
- 2203
- 2204
- 2205
- 2301
- 2303
- 2397

8,704	6,275	6,275	7,860	8,119	8,379
19.1%	(27.9%)	-	25.3%	3.3%	3.2%
182,103	183,691	183,691	194,311	209,950	216,757
15,391	15,192	15,192	15,970	16,254	16,774
-	-	-	-	-	-
511	557	557	506	523	539
6,806	6,469	6,469	6,725	6,947	7,170
-	-	-	-	-	-

3101  
3102  
  
3121  
3122  
3123  
3124





-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
293,350	293,078	293,078	313,621	333,115	343,864	
1.0%	(0.1%)	-	7.0%	6.2%	3.2%	
277,066	277,510	277,510	297,478	316,439	326,654	

6136  
6137  
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6145  
6146

6201  
6202  
6203  
6204  
6205

6301  
6303

6397

Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Basic Salary  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Cell phone Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Housing Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / In-kind Benefits  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Market Related Non-pensionable Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Motor Vehicle Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Office-bearer Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Out of pocket Expenses  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Travelling Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Use of Personal Facilities

Councillors (Political Office Bearers plus Other) / Social Contributions / Medial Aid Benefits  
Councillors (Political Office Bearers plus Other) / Social Contributions / Pension Fund Contributions

Senior Managers of the Municipality / Salaries and Allowances / Basic Salary  
Senior Managers of the Municipality / Salaries and Allowances / Bonuses

Senior Managers of the Municipality / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Cellular and Telephone  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Housing Benefits  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Non-pensionable  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Travel or Motor Vehicle  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Voluntary Work

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Acting

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Entertainment

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave Pay

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Service Award  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Overtime  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Scarcity

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Senior Managers of the Municipality / Social Contributions / Bargaining Council  
Senior Managers of the Municipality / Social Contributions / Group Life Insurance  
Senior Managers of the Municipality / Social Contributions / Medical  
Senior Managers of the Municipality / Social Contributions / Pension  
Senior Managers of the Municipality / Social Contributions / Unemployment Insurance

Senior Managers of the Municipality / Post-retirement Benefit / Medical

Senior Managers of the Municipality / Post-retirement Benefit / Pension

Senior Managers of the Municipality / Costs Capitalised to PPE

Other Municipal Staff / Salaries and Allowances / Basic Salary  
Other Municipal Staff / Salaries and Allowances / Bonuses

Other Municipal Staff / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Other Municipal Staff / Salaries and Allowances / Allowance / Cellular and Telephone  
Other Municipal Staff / Salaries and Allowances / Allowance / Housing Benefits  
Other Municipal Staff / Salaries and Allowances / Allowance / Non-pensionable

Other Municipal Staff / Salaries and Allowances / Allowance / Travel or Motor Vehicle

Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Acting  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Bonus  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Danger Allowance  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Entertainment  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Fire Brigade  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave Pay  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Service Award  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Overtime  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Scarcity  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Standby Allowance  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Tools Allowance  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Other Municipal Staff / Social Contributions / Bargaining Council  
Other Municipal Staff / Social Contributions / Group Life Insurance  
Other Municipal Staff / Social Contributions / Medical  
Other Municipal Staff / Social Contributions / Pension  
Other Municipal Staff / Social Contributions / Unemployment Insurance

Other Municipal Staff / Post-retirement Benefit / Medical

Other Municipal Staff / Post-retirement Benefit / Pension

Other Municipal Staff / Costs Capitalised to PPE

Board Members of Entities / Salaries and Allowances / Basic Salary  
Board Members of Entities / Salaries and Allowances / Bonuses

Board Members of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Board Members of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
Board Members of Entities / Salaries and Allowances / Allowance / Housing Benefits  
Board Members of Entities / Salaries and Allowances / Allowance / Non-pensionable  
Board Members of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle

Board Members of Entities / Salaries and Allowances / Service Related Benefits / Acting

Board Members of Entities / Salaries and Allowances / Service Related Benefits / Entertainment

Board Members of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Board Members of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay

Board Members of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
Board Members of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
Board Members of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

Board Members of Entities / Social Contributions / Bargaining Council  
Board Members of Entities / Social Contributions / Group Life Insurance

Board Members of Entities / Social Contributions / Medical  
Board Members of Entities / Social Contributions / Pension  
Board Members of Entities / Social Contributions / Unemployment Insurance

Board Members of Entities / Post-retirement Benefit / Medical

Board Members of Entities / Post-retirement Benefit / Pension

Board Members of Entities / Costs Capitalised to PPE

Senior Managers of Entities / Salaries and Allowances / Basic Salary  
Senior Managers of Entities / Salaries and Allowances / Bonuses

Senior Managers of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Senior Managers of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
Senior Managers of Entities / Salaries and Allowances / Allowance / Housing Benefits  
Senior Managers of Entities / Salaries and Allowances / Allowance / Non-pensionable  
Senior Managers of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle  
Senior Managers of Entities / Salaries and Allowances / Allowance / Voluntary Work

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Acting

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Entertainment

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Senior Managers of Entities / Social Contributions / Bargaining Council  
Senior Managers of Entities / Social Contributions / Group Life Insurance  
Senior Managers of Entities / Social Contributions / Medical  
Senior Managers of Entities / Social Contributions / Pension  
Senior Managers of Entities / Social Contributions / Unemployment Insurance

Senior Managers of Entities / Post-retirement Benefit / Medical

Senior Managers of Entities / Post-retirement Benefit / Pension

Senior Managers of Entities / Costs Capitalised to PPE

Other Staff of Entities / Salaries and Allowances / Basic Salary  
Other Staff of Entities / Salaries and Allowances / Bonuses

Other Staff of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Other Staff of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
Other Staff of Entities / Salaries and Allowances / Allowance / Housing Benefits  
Other Staff of Entities / Salaries and Allowances / Allowance / Non-pensionable  
Other Staff of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle

Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Acting  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Bonus  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Danger Allowance  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Entertainment  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Fire Brigade

Other Staff of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Scarcity  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Standby Allowance  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Tools Allowance  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Other Staff of Entities / Social Contributions / Bargaining Council  
Other Staff of Entities / Social Contributions / Group Life Insurance  
Other Staff of Entities / Social Contributions / Medical  
Other Staff of Entities / Social Contributions / Pension  
Other Staff of Entities / Social Contributions / Unemployment Insurance

Other Staff of Entities / Post-retirement Benefit / Medical

Other Staff of Entities / Post-retirement Benefit / Pension

Other Staff of Entities / Costs Capitalised to PPE



NC452 Ga-Segonyana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2024/25			Current Year 2025/26			Budget Year 2026/27			
		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			29	29	29	29	29	29	29	29	29
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>											
Municipal Manager and Senior Managers	5	-	-	-	-	-	-	-	-	-	-
Other Managers	3	5	5	5	4	3	3	5	5	5	
Professionals	7	18	19	20	20	20	20	22	22	22	
<i>Finance</i>		89	91	93	93	92	92	96	96	96	
<i>Spatial/town planning</i>		71	71	71	71	70	70	74	74	74	
<i>Information Technology</i>		10	10	13	13	13	13	13	13	13	
<i>Roads</i>		-	-	-	-	-	-	-	-	-	
<i>Electricity</i>		8	10	9	9	9	9	9	9	9	
<i>Water</i>		-	-	-	-	-	-	-	-	-	
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-	
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	
Technicians		248	253	269	267	267	267	267	268	270	
<i>Finance</i>		-	-	-	-	-	-	-	-	-	
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-	
<i>Information Technology</i>		5	5	5	5	5	5	5	5	5	
<i>Roads</i>		28	29	31	31	31	31	32	32	32	
<i>Electricity</i>		28	26	28	28	28	28	28	28	28	
<i>Water</i>		38	42	45	45	45	45	44	44	44	
<i>Sanitation</i>		29	32	34	34	34	34	34	34	34	
<i>Refuse</i>		65	69	74	74	74	74	75	76	77	
<i>Other</i>		55	50	52	50	50	50	49	49	50	
Clerks (Clerical and administrative)		55	56	61	61	61	61	61	61	61	
Service and sales workers		69	70	72	75	75	75	76	76	76	
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-	
Craft and related trades		-	-	-	-	-	-	-	-	-	
Plant and Machine Operators		63	65	70	70	70	70	71	71	71	
Elementary Occupations		9	10	12	13	13	13	14	14	14	
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>585</b>	<b>598</b>	<b>631</b>	<b>632</b>	<b>630</b>	<b>630</b>	<b>641</b>	<b>642</b>	<b>644</b>	
<b>% increase</b>					8.0%	5.4%	(0.2%)	1.4%	1.9%	2.2%	
<b>Total municipal employees headcount</b>	6, 10	-	-	-	-	-	-	-	-	-	
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-	
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

NC452 Ga-Segonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	18,920	227,041	229,368	236,708
Service charges - Water		4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	52,671	54,099	55,830
Service charges - Waste Water Management		2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	35,605	36,470	37,637
Service charges - Waste Management		1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	20,664	21,036	21,710
Sale of Goods and Rendering of Services		372	372	372	372	372	372	372	372	372	372	372	372	4,467	4,615	4,762
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		735	735	735	735	735	735	735	735	735	735	735	735	8,825	9,116	9,408
Interest earned from Current and Non Current Assets		904	904	904	904	904	904	904	904	904	904	904	904	10,852	10,177	10,502
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		351	351	351	351	351	351	351	351	351	351	351	351	4,215	3,838	3,960
Licence and permits		390	390	390	390	390	390	390	390	390	390	390	390	4,678	4,832	4,987
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		81	81	81	81	81	81	81	81	81	81	81	81	975	1,007	1,040
Operational Revenue		4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	52,210	53,933	55,659
<b>Non-Exchange Revenue</b>																
Property rates		5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	70,247	72,049	74,355
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		871	871	871	871	871	871	871	871	871	871	871	871	10,457	10,802	11,148
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	268,632	270,002	297,315
Interest		494	494	494	494	494	494	494	494	494	494	494	494	5,930	6,126	6,322
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>64,789</b>	<b>777,469</b>	<b>787,470</b>	<b>831,342</b>
<b>Expenditure</b>																
Employee related costs		24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	24,790	297,478	316,439	326,654
Remuneration of councillors		1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	16,144	16,676	17,210
Bulk purchases - electricity		14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	173,308	179,027	184,756
Inventory consumed		2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	25,097	26,373	27,815
Debt impairment		1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	14,000	14,462	14,924
Depreciation, amortisation and impairment		6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	73,000	75,409	77,822
Interest, Dividends and Rent on Land		29	29	29	29	29	29	29	29	29	29	29	29	345	357	368
Contracted services		7,018	7,018	7,018	7,018	7,018	7,018	7,018	7,018	7,018	7,018	7,018	7,018	84,216	87,389	103,003
Transfers and subsidies		5	5	5	5	5	5	5	5	5	5	5	5	57	59	61
Irrecoverable debts written off		64	64	64	64	64	64	64	64	64	64	64	64	765	791	816
Operational costs		5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	5,152	61,824	64,632	66,701
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>62,186</b>	<b>746,233</b>	<b>781,613</b>	<b>820,129</b>
<b>Surplus/(Deficit)</b>		<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>2,603</b>	<b>31,236</b>	<b>5,857</b>	<b>11,213</b>
Transfers and subsidies - capital (monetary allocations)		9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	111,645	137,835	128,824
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>11,907</b>	<b>142,881</b>	<b>143,692</b>	<b>140,037</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC452 Ga-Segonyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		750	750	750	750	750	750	750	750	750	750	750	750	8,996	9,306	9,597
Vote 2 - FINANCE AND ADMINISTRATION		11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	134,128	136,906	141,191
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	21,428	5,092	5,254
Vote 4 - SPORTS & RECREATION		361	361	361	361	361	361	361	361	361	361	361	361	4,331	4,474	4,617
Vote 5 - PUBLIC SAFETY		164	164	164	164	164	164	164	164	164	164	164	164	1,969	2,034	2,099
Vote 6 - PLANNING AND DEVELOPMENT		5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	71,431	68,224	70,492
Vote 7 - ROAD TRANSPORT		4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	50,310	47,633	60,675
Vote 8 - ENVIRONMENTAL PROTECTION		32	32	32	32	32	32	32	32	32	32	32	32	384	397	410
Vote 9 - ENERGY SOURCES		25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	304,358	304,836	319,279
Vote 10 - WATER MANAGEMENT		13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	161,968	212,928	193,956
Vote 11 - WASTE WATER MANAGEMENT		5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	65,837	67,700	84,717
Vote 12 - WASTE MANAGEMENT		5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	62,156	63,898	65,942
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>73,941</b>	<b>887,297</b>	<b>923,428</b>	<b>958,229</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive & Council		2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	26,926	27,815	28,705
Vote 2 - FINANCE AND ADMINISTRATION		17,730	17,730	17,730	17,730	17,730	17,730	17,730	17,730	17,730	17,730	17,730	17,730	212,760	224,050	231,123
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	19,525	20,686	21,348
Vote 4 - SPORTS & RECREATION		1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	22,382	23,410	24,159
Vote 5 - PUBLIC SAFETY		902	902	902	902	902	902	902	902	902	902	902	902	10,824	11,698	12,073
Vote 6 - PLANNING AND DEVELOPMENT		3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	47,531	48,469	50,110
Vote 7 - ROAD TRANSPORT		5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	69,213	72,632	75,384
Vote 8 - ENVIRONMENTAL PROTECTION		26	26	26	26	26	26	26	26	26	26	26	26	318	328	339
Vote 9 - ENERGY SOURCES		17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	205,453	213,018	220,005
Vote 10 - WATER MANAGEMENT		5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	71,783	76,476	78,923
Vote 11 - WASTE WATER MANAGEMENT		1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	21,138	22,352	35,980
Vote 12 - WASTE MANAGEMENT		2,224	2,224	2,224	2,224	2,224	2,224	2,224	2,224	2,224	2,224	2,224	2,224	26,693	28,607	29,522
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>61,212</b>	<b>734,547</b>	<b>769,541</b>	<b>807,671</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>152,750</b>	<b>153,887</b>	<b>150,558</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>12,729</b>	<b>152,750</b>	<b>153,887</b>	<b>150,558</b>

NC452 Ga-Segonyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Revenue - Functional</b>																	
Governance and administration		12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	144,941	148,089	152,725	
Executive and council		750	750	750	750	750	750	750	750	750	750	750	750	8,996	9,306	9,597	
Finance and administration		11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	11,177	134,128	136,906	141,191	
<b>Internal audit</b>		151	151	151	151	151	151	151	151	151	151	151	151	1,817	1,877	1,937	
Community and public safety		3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	44,066	28,478	29,387	
Community and social services		1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	21,428	5,092	5,254	
Sport and recreation		361	361	361	361	361	361	361	361	361	361	361	361	4,331	4,474	4,617	
Public safety		1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	18,307	18,911	19,516	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	8,816	105,787	99,377	114,160	
Planning and development		5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	5,953	71,431	68,224	70,492	
Road transport		2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	33,971	30,756	43,258	
<b>Environmental protection</b>		32	32	32	32	32	32	32	32	32	32	32	32	384	397	410	
Trading services		49,527	49,527	49,527	49,527	49,527	49,527	49,527	49,527	49,527	49,527	49,527	49,527	594,320	649,361	663,894	
Energy sources		25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	25,363	304,358	304,836	319,279	
Water management		13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	161,968	212,928	193,956	
Waste water management		5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	65,837	67,700	84,717	
<b>Waste management</b>		5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	62,156	63,898	65,942	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>		74,093	74,093	74,093	74,093	74,093	74,093	74,093	74,093	74,093	74,093	74,093	74,093	889,114	925,305	960,166	
<b>Expenditure - Functional</b>																	
Governance and administration		20,912	20,912	20,912	20,912	20,912	20,912	20,912	20,912	20,912	20,912	20,912	20,912	250,946	263,495	271,831	
Executive and council		2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	26,926	27,815	28,705	
Finance and administration		17,863	17,863	17,863	17,863	17,863	17,863	17,863	17,863	17,863	17,863	17,863	17,863	214,350	225,692	232,818	
<b>Internal audit</b>		806	806	806	806	806	806	806	806	806	806	806	806	9,669	9,988	10,308	
Community and public safety		6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	6,819	81,833	86,372	89,136	
Community and social services		1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	19,525	20,686	21,348	
Sport and recreation		1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	1,865	22,382	23,410	24,159	
Public safety		3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	39,926	42,276	43,629	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	87,960	90,851	94,275	
Planning and development		3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961	47,531	48,469	50,110	
Road transport		3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	40,111	42,054	43,827	
<b>Environmental protection</b>		26	26	26	26	26	26	26	26	26	26	26	26	318	328	339	
Trading services		27,125	27,125	27,125	27,125	27,125	27,125	27,125	27,125	27,125	27,125	27,125	27,125	325,494	340,895	364,887	
Energy sources		17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	17,121	205,453	213,018	220,005	
Water management		5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	71,783	76,476	78,923	
Waste water management		1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	21,138	22,352	35,980	
<b>Waste management</b>		2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	27,120	29,048	29,978	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>		62,186	62,186	62,186	62,186	62,186	62,186	62,186	62,186	62,186	62,186	62,186	62,186	746,233	781,613	820,129	
<b>Surplus/(Deficit) before assoc.</b>		11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	142,881	143,692	140,037	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	1	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	11,907	142,881	143,692	140,037	

NC452 Ga-Segonyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		317	317	317	317	317	317	317	317	317	317	317	317	3,810	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,346	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		342	342	342	342	342	342	342	342	342	342	342	342	4,100	-	-	-
Vote 7 - ROAD TRANSPORT		2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	27,140	24,265	21,828	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,702	12,174	26,528	-
Vote 10 - WATER MANAGEMENT		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	42,595	83,418	63,665	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	106,693	119,857	112,021	-
<b>Total Capital Expenditure</b>	2	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	106,693	119,857	112,021	-

NC452 Ga-Segonyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		317	317	317	317	317	317	317	317	317	317	317	317	3,810	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		317	317	317	317	317	317	317	317	317	317	317	317	3,810	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,346	-	-
Community and social services		1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,346	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	31,240	24,265	21,828
Planning and development		342	342	342	342	342	342	342	342	342	342	342	342	4,100	-	-
Road transport		2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	27,140	24,265	21,828
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4,775	4,775	4,775	4,775	4,775	4,775	4,775	4,775	4,775	4,775	4,775	4,775	57,296	95,592	90,192
Energy sources		1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,702	12,174	26,528
Water management		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	42,595	83,418	63,665
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	106,693	119,857	112,021
<b>Funded by:</b>																
National Government		8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	97,083	119,857	112,021
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	97,083	119,857	112,021
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		801	801	801	801	801	801	801	801	801	801	801	801	9,610	-	-
<b>Total Capital Funding</b>		8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	8,891	106,693	119,857	112,021

NC452 Ga-Segonyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	67,433	69,167	71,380
Service charges - electricity revenue	18,186	18,186	18,186	18,186	18,186	18,186	18,186	18,186	18,186	18,186	18,186	18,186	218,234	220,529	227,586
Service charges - water revenue	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	51,466	52,870	54,561
Service charges - sanitation revenue	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	34,001	35,123	36,247
Service charges - refuse revenue	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	19,550	20,195	20,841
Rental of facilities and equipment	351	351	351	351	351	351	351	351	351	351	351	351	4,215	3,838	3,960
Interest earned - external investments	904	904	904	904	904	904	904	904	904	904	904	904	10,852	10,177	10,502
Interest earned - outstanding debtors	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	14,755	15,242	15,730
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	841	841	841	841	841	841	841	841	841	841	841	841	10,094	10,427	10,761
Licences and permits	390	390	390	390	390	390	390	390	390	390	390	390	4,678	4,832	4,987
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	22,386	268,632	270,002	297,315
Other revenue	4,723	4,723	4,723	4,723	4,723	4,723	4,723	4,723	4,723	4,723	4,723	4,723	56,677	58,548	60,421
<b>Cash Receipts by Source</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>63,382</b>	<b>760,586</b>	<b>770,949</b>	<b>814,293</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	9,304	111,645	137,835	128,824
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>72,686</b>	<b>872,231</b>	<b>908,784</b>	<b>943,116</b>
<b>Cash Payments by Type</b>															
Employee related costs	26,135	26,135	26,135	26,135	26,135	26,135	26,135	26,135	26,135	26,135	26,135	26,135	313,621	333,115	343,864
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	29	29	29	29	29	29	29	29	29	29	29	29	345	357	368
Bulk purchases - Electricity	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	173,308	179,027	184,756
	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	25,097	26,373	27,815
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	5	5	5	5	5	5	5	5	5	5	5	5	57	59	61
Other expenditure	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	146,040	152,021	169,703
<b>Cash Payments by Type</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>54,872</b>	<b>658,468</b>	<b>690,952</b>	<b>726,567</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	11,174	11,174	11,174	11,174	11,174	11,174	11,174	11,174	11,174	11,174	11,174	11,174	134,090	168,117	162,448
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	208	208	208	208	208	208	208	208	208	208	208	208	(4,792)	2,500	2,500
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>66,255</b>	<b>795,058</b>	<b>861,569</b>	<b>891,515</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>	<b>11,431</b>	<b>77,173</b>	<b>47,215</b>
Cash/cash equivalents at the month/year begin:	9,834	16,265	22,696	29,127	35,558	41,989	48,420	54,851	61,282	67,713	74,145	80,576	9,834	87,007	134,222
Cash/cash equivalents at the month/year end:	16,265	22,696	29,127	35,558	41,989	48,420	54,851	61,282	67,713	74,145	80,576	92,007	87,007	134,222	185,823

NC452 Ga-Segonyana - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R million</b>										
<b>Financial Performance</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure</b>		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>		-	-	-	-	-	-	-	-	-
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>		-	-	-	-	-	-	-	-	-
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>		-	-	-	-	-	-	-	-	-

**NC452 Ga-Segonyana - Supporting Table SA32 List of external mechanisms**

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Bojosi Security	yrs	3	Provision of Security	30 April 2026	45,321
MMB Consulting	yrs	3	Preparation of Interim and Annual Financial Statements	30 November 2026	16,000
Ontec	yrs	3	Supply of Electricity and Water Vending System	30 March 2028	1.83% of Sales
MNK Tax advisory Services	yrs	3	Submission of VAT Returns	28 February 2026	10% of Refund
Munsoft	yrs	3	Financial System	30 June 2028	12,000
Omogolo JV Enviro	yrs	3	Management of Landfill Site	28 February 2027	9,468
Fleet Data	yrs	3	Fleet Hire, Management and Maintenance	31 May 2028	66,111
Vaal Central Water Board	Mths		Maintenance of Water	Month to Month	3,881

References

1. Total agreement period from commencement until end
2. Annual value

NC452 Ga-Segonyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

NC452 Ga-Segonyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		1								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		71,458	69,568	114,863	98,620	121,855	121,855	21,024	12,174	26,528
Roads Infrastructure		-	-	33,170	30,000	43,966	43,966	7,151	-	-
Roads		-	-	33,170	30,000	43,966	43,966	7,151	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29,018	37,413	46,246	15,500	16,957	16,957	13,502	12,174	26,528
Power Plants		-	-	-	-	-	-	-	-	13,228
HV Substations		29,018	37,413	46,246	15,500	16,957	16,957	13,502	12,174	13,299
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		42,440	32,155	35,447	53,120	60,933	60,933	371	(0)	0
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		(6,330)	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		48,770	32,155	35,447	53,120	60,933	60,933	371	(0)	0
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-

<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>9,259</b>	<b>1,097</b>	<b>4,091</b>	<b>7,371</b>	<b>11,605</b>	<b>11,605</b>	<b>4,000</b>	-	-
Community Facilities	9,259	1,097	4,091	7,371	11,605	11,605	4,000	-	-
<i>Halls</i>	-	1,097	4,091	7,371	8,558	8,558	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	9,259	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	3,047	3,047	4,000	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<i>Monuments</i>	-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>	-	-	-	-	-	-	-	-	-
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-

<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	<b>3,446</b>	-	-	-	-	-	-	-
Operational Buildings	-	-	<b>3,446</b>	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	<b>3,446</b>	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	591	-	-	-	1,310	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	591	-	-	-	1,310	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	591	-	-	-	1,310	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	2,472	836	1,315	750	450	450	1,200	-	-	-
Computer Equipment	2,472	836	1,315	750	450	450	1,200	-	-	-
<b>Furniture and Office Equipment</b>	677	2,484	1,029	250	479	479	600	-	-	-
Furniture and Office Equipment	677	2,484	1,029	250	479	479	600	-	-	-
<b>Machinery and Equipment</b>	2,164	1,312	662	4,000	3,000	3,000	2,500	-	-	-
Machinery and Equipment	2,164	1,312	662	4,000	3,000	3,000	2,500	-	-	-
<b>Transport Assets</b>	1,335	6,477	111	-	-	-	-	-	-	-
Transport Assets	1,335	6,477	111	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-

Total Capital Expenditure on new assets	1	87,366	81,773	126,108	110,991	137,390	137,390	30,634	12,174	26,528
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NC452 Ga-Segonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1	-	-	3,427	3,000	2,465	2,465	-	-	-
<b>Infrastructure</b>		-	-	3,427	3,000	2,465	2,465	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	3,427	3,000	2,465	2,465	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	3,427	3,000	2,465	2,465	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	3,427	3,000	2,465	2,465	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	1.9%	2.2%	1.4%	1.4%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	3.5%	4.3%	3.3%	3.3%	0.0%	0.0%

NC452 Ga-Segonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15,897	12,262	13,965	13,045	13,725	13,725	11,584	12,419	13,415
Roads Infrastructure		4,522	3,731	4,496	5,500	7,150	7,150	6,000	6,300	6,929
Roads		4,522	3,731	4,496	5,500	7,150	7,150	6,000	6,300	6,929
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11,375	8,531	9,470	7,545	6,575	6,575	5,584	6,119	6,486
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		11,375	7,293	8,606	6,500	5,530	5,530	4,500	5,000	5,330
LV Networks		-	1,239	863	1,045	1,045	1,045	1,084	1,119	1,155
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Operational Buildings	3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Municipal Offices	3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	4,287	381	4,304	4,698	6,183	6,183	4,700	4,855	5,010
Furniture and Office Equipment	4,287	381	4,304	4,698	6,183	6,183	4,700	4,855	5,010
<b>Machinery and Equipment</b>	10,614	3,128	8,493	4,430	3,777	3,777	4,413	4,559	4,705
Machinery and Equipment	10,614	3,128	8,493	4,430	3,777	3,777	4,413	4,559	4,705
<b>Transport Assets</b>	854	694	581	700	1,700	1,700	800	826	853
Transport Assets	854	694	581	700	1,700	1,700	800	826	853
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>35,419</b>	<b>18,370</b>	<b>28,350</b>	<b>24,740</b>	<b>26,392</b>	<b>26,392</b>	<b>22,276</b>	<b>23,465</b>	<b>24,614</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		2.4%	1.2%	1.8%	1.3%	1.4%	1.4%	1.4%	1.6%	1.6%
<b>R&amp;M as % Operating Expenditure</b>		4.9%	2.4%	3.6%	3.4%	3.5%	3.5%	3.3%	3.1%	3.2%

NC452 Ga-Segonyana - Supporting Table SA34d Depreciation by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		83,230	75,708	85,234	58,268	63,268	63,268	60,833	62,841	64,852
Roads Infrastructure		32,526	26,429	30,000	22,334	27,334	27,334	23,570	24,348	25,127
Roads		32,526	26,429	30,000	22,334	27,334	27,334	23,570	24,348	25,127
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,623	10,629	11,438	8,593	8,593	8,593	8,911	9,205	9,500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		9,623	10,629	11,438	8,593	8,593	8,593	8,911	9,205	9,500
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		32,729	30,295	36,455	20,952	20,952	20,952	21,727	22,445	23,163
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	17,781	7,125	7,125	7,125	7,389	7,633	7,877
Reservoirs		-	-	4,561	4,599	4,599	4,599	4,769	4,926	5,084
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		32,729	30,295	14,112	9,228	9,228	9,228	9,570	9,885	10,202
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,967	6,966	6,956	6,000	6,000	6,000	6,222	6,427	6,633
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		6,967	6,966	6,956	6,000	6,000	6,000	6,222	6,427	6,633
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,385	1,388	385	388	388	388	403	416	429
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1,385	1,388	385	388	388	388	403	416	429
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>4,379</b>	<b>8,048</b>	<b>8,461</b>	<b>7,287</b>	<b>7,287</b>	<b>7,287</b>	<b>7,557</b>	<b>7,806</b>	<b>8,056</b>
Operational Buildings	4,379	8,048	8,461	7,287	7,287	7,287	7,557	7,806	8,056
Municipal Offices	4,379	8,048	8,461	7,287	7,287	7,287	7,557	7,806	8,056
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>407</b>	<b>206</b>	<b>326</b>	<b>324</b>	<b>324</b>	<b>324</b>	<b>336</b>	<b>347</b>	<b>358</b>
Computer Equipment	407	206	326	324	324	324	336	347	358
<b>Furniture and Office Equipment</b>	<b>3,423</b>	<b>2,701</b>	<b>3,321</b>	<b>3,451</b>	<b>3,451</b>	<b>3,451</b>	<b>3,578</b>	<b>3,696</b>	<b>3,815</b>
Furniture and Office Equipment	3,423	2,701	3,321	3,451	3,451	3,451	3,578	3,696	3,815
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	<b>(285)</b>	<b>1,623</b>	<b>665</b>	<b>671</b>	<b>671</b>	<b>671</b>	<b>696</b>	<b>719</b>	<b>742</b>
Transport Assets	(285)	1,623	665	671	671	671	696	719	742
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	91,154	88,286	98,008	70,000	75,000	75,000	73,000	75,409	77,822

NC452 Ga-Segonyana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		40,300	66,409	48,129	16,596	25,475	25,475	61,713	107,683	85,493
Roads Infrastructure		16,591	11,635	40,310	16,596	14,432	14,432	19,989	24,265	21,828
Roads		16,591	11,635	40,310	16,596	14,432	14,432	19,989	24,265	21,828
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	18,253	-	-	-	-	-	-	-
Drainage Collection		-	18,253	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		18,664	8,696	1,249	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		17,463	8,696	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,201	-	1,249	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	26,002	6,569	-	11,043	11,043	41,724	83,418	63,665
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	3,944	-	11,043	11,043	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	26,002	2,625	-	-	-	41,724	83,418	63,665
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,045	1,824	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,045	1,824	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>5,764</b>	<b>11,135</b>	<b>-</b>	<b>4,000</b>	<b>7,000</b>	<b>7,000</b>	<b>14,346</b>	<b>-</b>	<b>-</b>
Community Facilities	-	-	-	-	-	-	14,346	-	-
Halls	-	-	-	-	-	-	14,346	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5,764	11,135	-	4,000	7,000	7,000	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	5,764	11,135	-	4,000	7,000	7,000	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	46,064	77,544	48,129	20,596	32,475	32,475	76,059	107,683	85,493
<b>Upgrading of Existing Assets as % of total capex</b>		34.5%	48.7%	27.1%	15.3%	18.8%	18.8%	71.3%	89.8%	76.3%
<b>Upgrading of Existing Assets as % of deprecn"</b>		50.5%	87.8%	49.1%	29.4%	43.3%	43.3%	104.2%	142.8%	109.9%

NC452 Ga-Segonyana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive & Council		-	-	-				
Vote 2 - FINANCE AND ADMINISTRATION		3,810	-	-				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		14,346	-	-				
Vote 4 - SPORTS & RECREATION		-	-	-				
Vote 5 - PUBLIC SAFETY		-	-	-				
Vote 6 - PLANNING AND DEVELOPMENT		4,100	-	-				
Vote 7 - ROAD TRANSPORT		27,140	24,265	21,828				
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-				
Vote 9 - ENERGY SOURCES		14,702	12,174	26,528				
Vote 10 - WATER MANAGEMENT		42,595	83,418	63,665				
Vote 11 - WASTE WATER MANAGEMENT		-	-	-				
Vote 12 - WASTE MANAGEMENT		-	-	-				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>106,693</b>	<b>119,857</b>	<b>112,021</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive & Council		26,926	27,815	28,705				
Vote 2 - FINANCE AND ADMINISTRATION		212,760	224,050	231,123				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		19,525	20,686	21,348				
Vote 4 - SPORTS & RECREATION		22,382	23,410	24,159				
Vote 5 - PUBLIC SAFETY		10,824	11,698	12,073				
Vote 6 - PLANNING AND DEVELOPMENT		47,531	48,469	50,110				
Vote 7 - ROAD TRANSPORT		69,213	72,632	75,384				
Vote 8 - ENVIRONMENTAL PROTECTION		318	328	339				
Vote 9 - ENERGY SOURCES		205,453	213,018	220,005				
Vote 10 - WATER MANAGEMENT		71,783	76,476	78,923				
Vote 11 - WASTE WATER MANAGEMENT		21,138	22,352	35,980				
Vote 12 - WASTE MANAGEMENT		26,693	28,607	29,522				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>734,547</b>	<b>769,541</b>	<b>807,671</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity		222,041	229,368	236,708				
Service charges - Water		52,371	54,099	55,830				
Service charges - Waste Water Management		35,305	36,470	37,637				
Service charges - Waste Management		20,364	21,036	21,710				
Agency services								
Interest		8,825	9,116	9,408				
Interest earned from Receivables		9,852	10,177	10,502				
Interest earned from Current and Non Current Assets		-	-	-				
Dividends		-	-	-				
Rent on Land		3,715	3,838	3,960				
Rental from Fixed Assets		4,678	4,832	4,987				
Licence and permits		-	-	-				
Special Rating Levies		-	-	-				
Construction Contract Revenue		975	1,007	1,040				
Development Charges		52,044	53,762	55,482				
Operational Revenue								
Property rates		69,747	72,049	74,355				
Surcharges and Taxes		-	-	-				
Fines, penalties and forfeits		10,457	10,802	11,148				
Licences or permits		-	-	-				
Transfer and subsidies - Operational		264,718	269,429	281,695				
Interest		5,930	6,126	6,322				
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
Discontinued Operations								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>761,022</b>	<b>782,111</b>	<b>810,782</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>80,218</b>	<b>107,287</b>	<b>108,909</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

Note: The percentage increases are on average 3.7% CPI(rounded off where applicable)

Electricity tariffs are 9.5% for domestic and non profit organisations for conventional and prepaid, 5.7% for commercial, organ of state and manufacturing for prepaid and conventional.

organs of state conventional and resellers. Water and Sanitation tariffs are 10% increase.

## 1. MUNICIPAL SERVICES

### 1.1 ASSESSMENT RATES

#### ZERO RATED VAT

1.1.1 Market Value				
Households	0.009150	0.009562	0.01	
Business	0.015479	0.016176	0.02	
Agriculture	0.000567	0.000593	0.00	
Properties owned by the state	0.023660	0.024724	0.03	
Public service infrastructure property	0.000000	0.000000	-	
Industrial	0.015752	0.016461	0.02	
Vacant Land- Residential	0.021078	0.022027	0.02	
Vacant Land- Business and Commercial	0.030970	0.032364	0.03	
Vacant Land- Industrial	0.031492	0.032909	0.03	

Indigent households qualify for exemption but only upon registration as indigents.

Residential households qualify for R25,000.00 exemption on the value of the property.

Bankhara residents qualify for additional rebate of R31 802 based on R56 802 average valuation

### 1.2 ELECTRICITY TARIFFS - MONTHLY CHARGES

#### VAT EXCLUDED(BUT PAYABLE)

c/kWh

c/kWh

#### 1.2.1 PROPERTIES USED FOR RESIDENTIAL PURPOSES

NPO's, OLD AGE HOMES AND CHURCHES

##### Indigent Households with an income < R4 670.00 Conventional

Basic Charge	R	263.19	R	275.03	R	281.91
Usage per kWh						
0 - 50			R	-		-
51 - 200	R	230.23	R	240.59		246.61
>200	R	371.91	R	388.65		398.36

Prepaid per kWh usage

Indigent Households with an income < R4 670.00

Basic Charge						
Usage per kWh						
0 - 50	R	-	R	-		-
51 - 200	R	230.23	R	240.59		246.61
>200	R	371.91	R	388.65		398.36

##### Non indigents, NPO's, Old age homes and churches

##### Conventional

Basic Charge	R	263.19	R	275.03		281.91
Usage per kWh						
0 - 200	R	230.23	R	240.59		246.61
>200	R	371.91	R	388.65		398.36

##### Prepaid

Basic Charge	R	-	R	-		-
Prepaid per kWh usage						
0 - 200	R	230.23	R	240.59		246.61
>200	R	371.91	R	388.65		398.36

#### 1.2.2 BUSINESSES( includes guesthouses, private schools and hospitals) (40-69KVA)

##### Conventional

Basic Charge	R	1 227.22	R	1 282.44		1 314.51
Usage per kWh	R	316.32	R	330.55		338.82

##### Prepaid

Basic Charge	R	645.55	R	674.60		691.46
Prepaid per kWh usage	R	391.12	R	408.72		418.94

#### 1.2.3 INDUSTRIAL: TRANSFORMER SUPPLIED BY CONSUMER

Basic Charge	R	4 559.51	R	4 764.69		4 883.81
Usage per KVA	R	489.60	R	511.63		524.42
Usage per kWh	R	178.36	R	186.39		191.05

NOTE: A minimum KVA charge is payable based on 70 KVA/Month

#### 1.2.4 INDUSTRIAL: TRANSFORMER SUPPLIED BY MUNICIPALITY

Basic Charge	R	6 617.11	R	6 914.88		7 087.75
Usage per KVA( Demand charge)	R	489.60	R	511.63		524.42
Usage per kWh(Energy charge)	R	178.36	R	186.39		191.05

NOTE: A minimum KVA charge is payable based on 70 KVA/Month

1.2.5 RESELLERS					
TRANSFORMER SUPPLIED BY CONSUMER					
Basic Charge	R	4 099.87	R	4 284.36	4 391.47
Usage per KVA( Demand charge)	R	498.09	R	520.50	533.52
Usage per kWh(Energy charge)	R	178.36	R	186.39	191.05
<b>NOTE: A minimum KVA charge is payable based on 70 KVA/Month</b>					
1.2.6 BULK USERS 2 - Large Power Users (>500kVA)					
Basic Charge	R	2 647.93	R	2 767.09	2 836.26
Usage per KVA - Demand charge	R	365.05	R	381.48	391.01
Usage per kWh - Peak	R	564.87	R	590.29	605.05
- Standard	R	250.84	R	262.13	268.68
- Off Peak	R	133.29	R	139.29	142.77
1.2.7 ORGANS OF STATE					
Conventional					
Basic Charge	R	1 227.22	R	1 282.44	1 314.51
Usage per kWh	R	316.32	R	330.55	338.82
Prepaid					
Basic Charge	R	645.43	R	674.47	691.34
Prepaid per kWh usage	R	391.12	R	408.72	418.94
1.2.8 Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service.					
Domestic	R	247.88	R	259.03	265.51
Commercial, Industrial and Organs of state	R	639.04	R	667.80	684.49
1.2.9 Shifting of Prepaid meters	R	6 897.59	R	7 207.98	7 388.18
1.2.10 Reverting back from prepaid power to conventional metered power	R	6 897.59	R	7 207.98	7 388.18
1.2.11 Temporary meters (220v 3-phase mainstream breaker - 80amps)	R	1 890.82	R	1 975.90	2 025.30
1.2.12 Replacement of meters (as per quotation)					
<b>1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES VAT EXCLUDED(BUT PAYABLE)</b>					
1.3.1 Indigent Households with an income < R4 670.00					
0kl - 6kl	R	-	R	-	-
7kl-12kl	R	20.88	R	21.82	22.37
13kl-36kl	R	21.48	R	22.45	23.01
>36kl	R	21.68	R	22.66	23.23
1.3.2 RESIDENTIAL PROPERTIES, NON PROFIT ORGANISATIONS AND CHURCHES					
Basic Charge	R	121.04	R	126.61	132.44
0kl - 12kl	R	20.88	R	21.82	22.37
13kl-36kl	R	21.48	R	22.45	23.01
>36kl	R	21.68	R	22.66	23.23
PREPAID WATER RESIDENTIAL					
Indigent Households with an income < R4 670.00					
0kl - 6kl	R	-	R	-	-
7kl-12kl	R	27.79	R	29.04	29.77
13kl-36kl	R	28.57	R	29.85	30.60
>36kl	R	28.84	R	30.13	30.89
Non indigent households					
0kl - 12kl	R	27.79	R	29.04	29.77
13kl-36kl	R	28.57	R	29.85	30.60
>36kl	R	28.84	R	30.13	30.89
	R	-			

1.3.3 ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT BUILDINGS) Basic Charge	R	124.70	R	130.31	133.57
Per kiloliter usage	R	36.02	R	37.65	38.59
Prepaid kiloliter usage	R	55.78	R	58.29	59.75
1.3.4 WATER RESELLERS					
Water Resale Permit (Municipal Water) (Annual)	R	8 500.00			
Water Resale Tariff (Municipal Water) - Tier 1 (0-50 kL)	R	40.00			
Water Resale Tariff (Municipal Water) - Tier 2 (51-200 kL)	R	45.00			
Water Resale Tariff (Municipal Water) - Tier 3 (>200 kL)	R	50.00			
Note: All business housing water resellers are expected to ensure resellers have operating permits and have a sub meter water meter that is registered with the Municipality					
Fine for Overcharging Tenants (Water Resellers)	R	10 000.00			
Fine for Failure to Provide Individual Meters (Water Resellers)	R	15 000.00			
Fine for Operating a water reseller Business without a permit	R	50 000.00			
Water Audit					
Penalty for Non-Compliance with Mandatory Water Audit (3650kL+)					
1.3.5 SEWER WATER IRRIGATION	R	423.01	R	442.05	453.10
Filling of swimmingpool + VAT	R	966.73	R	1 010.24	1 035.49
Swimming pool draining	R	1 254.36	R	1 310.80	1 343.57
Penalty - Draining of Swimming Pool/Unauthorised Connection/Overflow Sewerage without notice (Excludes Draining Fee where applicable)	R	6 052.21	R	6 330.61	6 621.81
Penalty - Illegal Swimming Pool Connection/Sewer Connections (Excludes damage to Municipal Infrastructure)	R	15 720.01	R	16 443.13	17 199.52
1.3.6 First Eye (Water) Per Liter	R	10.00	R	10.45	10.71
Shifting of water meters (meter only to new position), interconnecting pipework and transfer of connection as per quote for material and labour cost.					
1.3.7 Residential	R	1 014.96	R	1 060.63	1 087.15
Business	R	1 268.70	R	1 325.79	1 358.94
Industrial	R	1 791.11	R	1 871.71	1 918.50
1.3.8 Customer request for disconnection					
15mm meter size	R	3 026.10	R	3 165.30	3 310.91
20mm meter size	R	3 631.32	R	3 798.36	3 973.09
25mm meter size	R	4 841.76	R	5 064.49	5 297.45
40mm meter size	R	18 156.62	R	18 991.82	19 865.44
50mm meter size	R	24 208.82	R	25 322.43	26 487.26
80mm meter size	R	42 365.44	R	44 314.25	46 352.70
100mm meter size	R	48 417.64	R	50 644.86	52 974.52
1.3.9 Damage or tampering to Municipal Water and Sewerage infrastructure					
Pipes with a diameter 50mm or less	R	22 388.82	R	23 396.32	23 981.23
Pipes with a diameter larger than 50mm but less than 100mm	R	30 261.03	R	31 653.03	33 109.07
Pipes with a diameter larger than 100mm but less than 250mm	R	48 417.64	R	50 644.86	52 974.52
Pipes with a diameter larger than 250mm but less than 400mm	R	60 522.06	R	63 306.07	66 218.15
Pipes with a diameter larger than 400mm but less than 600mm	R	133 148.52	R	139 273.35	145 679.93
All above charges excludes material and labour fees. Unreported incidents found by the Municipality will have a 10% surcharge. Contractors damaging infrastructure will be required to immediately conduct repairs at own costs. Penalty for no Wayleave Charged separately. No Approved Wayleave Penalty for Contractors / Private Agents	R	242 088.22	R	253 224.28	264 872.59
<u>Unauthorised Use of Water from fire hydrant, connection point and stand pipe within Ga-</u>					
1.3.10 <u>Segonyana Local Municipality</u>					
Pipes with a diameter 20mm or less	R	21 787.94	R	22 790.19	23 838.53
Pipes with a diameter larger than 25mm but less than 40mm	R	35 102.79	R	36 717.52	38 406.53
Pipes with a diameter larger than 40mm but less than 50mm	R	42 365.44	R	44 314.25	46 352.70
Pipes with a diameter larger than 50mm but less than 80mm	R	66 574.26	R	69 636.68	72 839.96
Pipes with a diameter larger than 80mm but less than 100mm	R	84 730.88	R	88 628.50	92 705.41
Pipes with a diameter larger than 100mm and above	R	127 096.32	R	132 942.75	139 058.11
Additional charges for impounding of portable water trucks, light load vehicles or any vehicle used unauthorised usage shall be applicable. the fee excludes storage charges. The truck will be released upon receipt of all applicable payments.	R	54 469.85	R	56 975.46	59 596.33
Repeat offence within 12 months					
1.3.11 <u>Potable Water Bulk Purchases</u>					
Municipal Water Tanker Delivery - Residential (per kl load)					
Water Tankering Rate - Delivery per km (outside Kuruman/Mothibstad)					
Transport per km	(Empty)	R	20.35		
	(Loaded)	R	6.38		
		R	8.25		
Water Haulage Permit (Annual) for Resellers and Any Heavy Vehicles Transporting Water	R	1 500.00			
Penalty for Operating without Water Haulage Permit	R	20 000.00			
1.3.12 Bulk Point Potable Water Rate (Filling Point per kl)	R	55.00			
1.3.13 Bulk Point Potable Water Rate (Filling Point per kl) Commercial supply (As per contract)	R	106.25			
1.3.14 Water Sampling Water Sampling and Testing Fee (per sample)	R	825.00			
1.3.15 Jojo Tank Installation					
JoJo Tank Registration Fee (Once-off)	R	350.00			
JoJo Tank Compliance Inspection Fee (Annually/On Installation)	R	550.00			
Penalty for Unauthorized Tank (Including Jojo) Installation	R	2 500.00			
Illegal Connection of a Jojo Tank to the Municipal Water Supply System (No Meter or Authorization)	R	10 000.00			
1.3.16 Reporting of water incidents not on Municipal side (False Reporting).	R	605.22	R	633.06	662.18
1.3.17 Fine for lack of maintenance of furrows - as per Bylaws 3.11.1					
1.3.18 <b>BOREHOLE MANAGEMENT</b>					
1.3.18.1 Surcharge for borehole	R	-			
1.3.18.2 Borehole Registration Fee (Once-off)	R	850.00			
1.3.18.3 Commercial Borehole Water Resale Permit (Borehole Water) (Annual)					
1.3.18.4 Borehole Inspection Fee (Annual)	R	650.00			
1.3.18.5 Penalty: Failure to register borehole	R	15 000.00			
1.3.18.6 Penalty: Illegal borehole cross-connection with municipal supply	R	25 000.00			
1.3.18.7 Fine for illegal drilling of a borehole (Fine Applicable to Driller and Property Owner Respectively)	R	50 000.00			

1.3.18.8 Illegal use of borehole (Without Approval by Municipality)	R	10 000.00
1.3.18.9 Fixed charge for Mothibistad		
1.3.18.10 Sewer charge for unmetered borehole users (Fixed Monthly)		357.320000
1.3.18.11 Sewer charge for metered borehole users (Volumetric per kl)		20.000000
1.3.18.12 Illegal borehole connection		26200.000000
1.3.18.13 Penalty for Exceeding Borehole Abstraction Limits and/or No DWS WUL	R	30 000.00
3.1.19 Penalty for Non-Submission of As-Built Documentation	R	10 000.00
3.1.20 Commercial use for furrow water	R	33 000.00
<b>3.1.20 Temporary Contractors Connection Fees</b>		
Costs include cost for establishment and de-establishment of connection point	R	2 500.00
Domestic water connection up to 25 mm diameter (Includes Pre-Paid Water Meter)	R	15 000.00
Commercial water connection from 32mm up to 75 mm diameter (inspection fees and connection specification)	R	20 000.00
Domestic sewer connection limited to 110 mm diameter uPVC 400 Kpa (Inspection Fees)	R	2 000.00

**1.4. DOMESTIC REFUSE - MONTHLY CHARGES  
VAT EXCLUDED**

1.4.1 Residential -1 x removal/week R0 - R4 670 > R4 320	R - R 207.11	R - R 216.43	- 221.84
<b>1.4.3 GARDEN (RESIDENTIAL) REFUSE</b>			
1. Removal (with 14 days notice) (If dumped in dumping site by resident) (If dumped outside property a fine of R800.00 may be levied) (On open sites, the owner will be penalized R500.00)	R 567.77	R 593.32	608.15
Illegal Dumping (Household)	R 2 110.66	R 2 205.63	2 260.78
Illegal Dumping (Business and organ of state)	R 6 211.93	R 6 491.47	6 653.76
<b>1.4.4 BUSINESSES</b>			
Per holder 1 x removal per week	R 425.58	R 444.73	455.85
Per holder 7x removals per week	R 1 768.73	R 1 848.32	1 894.53
<b>AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS)</b>			
1 x removal per week	R 323.69	R 338.26	346.71
2 x removal per week	R 576.28	R 602.22	617.27
3 x or more removals per week	R 857.42	R 896.00	918.40
This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.			
<b>1.4.5 USE OF LANDFILL SITE</b>			
0-99.9kg per month (free)			
1 ton per week	R 1 681.45	R 1 757.12	1 801.04
2-4 ton per week	R 2 303.65	R 2 407.32	2 467.50
5-8 Ton per week	R 3 362.90	R 3 514.23	3 602.09
More than 8 tons pw - Quote (as per special quote)			
<b>1.4.6 BUILDING WASTE</b>			
Load = 6 cubic metres Tipper Truck	R 1 715.54	R 1 792.74	1 837.56
Up to 6 tons	R 2 859.23	R 2 987.90	3 062.60
Above 6 up to 10 tons	R 5 539.77	R 5 789.06	5 933.78
More than 10 tons and above - Quote (as per special quote)			
<b>1.4.7 Putreasabale waste (as per quotation)</b>			
<u>NOTE:</u> The Community Service Department provides the information for the quantity removals per week and on which the tariff is established.			

**1.5. SEWERAGE SERVICES - MONTHLY CHARGES  
VAT EXCLUDED(BUT PAYABLE)**

1.5.1 Basic charge: All residential consumers including indigents using > 6kl of water	R 139.39	R 145.66	149.30
1.5.2 Fixed charge for Mothibistadt and borehole owners			
1.5.2.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	R 373.05	R 389.83	399.58

	2026/2027	2026/2027	2027/2028
1.5.2.2 Business, Industries and Institutional in Mothibistad	R 768.66	R 803.25	823.33
1.5.3 Consumption based on water usage for Kuruman and Wrenchville consumers			
1.5.3.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	40%	42%	0.43
		0%	-
1.5.3.2 Business, Industries and Institutional	71%	74%	0.76
1.5.3.3 Water Purification Dealers	R 1 244.16	R 1 300.14	1 332.65
	R	R -	-
1.5.4 AVAILABILITY CHARGES	R 351.63	R 367.45	376.64

This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.

## 1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES VAT EXCLUDED

1.6.1 Basic charge per month to be levied with the exception that no charge will be levied in the event that a suction service was rendered in a particular month.	R 147.87	R 154.53	158.39
1.6.2 SUCTION SERVICES:			
Ga-Segonyana area per kiloliter	R 87.09	R 91.01	93.28
Transport per km	(Empty ) R 5.76	R 6.02	6.17
	(Loaded) R 6.96	R 7.27	7.45
<b>OUTSIDE GASEGONYANA AREA</b>			
Per kiloliter	R 87.85	R 91.81	94.10
Transport per km	(Empty ) R 11.63	R 12.16	12.46
	(Loaded) R 16.31	R 17.04	17.47
Dumping at Sewer Plant (per load)			
load over 5Kl or more.	R 1 529.49	R 1 599.85	1 673.44
load less than 2.5Kl ad not exceeding 5Kl.	R 764.75	R 799.92	836.72
load less than 2.5Kl.	R 382.37	R 399.96	418.36
1.6.3 Exempted Services Providers (Strictly Servics for Villagesin Ga-Segonyana LM)	R 790.79	R 826.37	847.03
load over 5Kl or more.	R 794.58	R 831.13	869.36
load less than 2.5Kl ad not exceeding 5Kl.	R 397.29	R 415.56	434.68
1.6.4 120 to 150 litres	R 74.90	R 78.27	80.23
Trailer unit with 2 toilettes	R 149.80	R 156.54	160.45
1.6.5 <b>Unauthorised Usage of Road Haul Sewerage</b>			
Trucks HDV	R 28 710.00	R 30 001.95	30 752.00
LDV	R 11 484.00	R 12 000.78	12 300.80
Mobile Toilets (Cost Per Toilet)	R 5 742.00	R 6 000.39	6 150.40
third party utalization of an unauthorised sewer truck, LDV or Mobile Toilet. (Penalty will be for truck/LDV/ Mobile Toilet found at property of service providers not having permit)	R 3 631.32	R 4 477.42	4 683.38
Sewer Blockage Investigation Fee (per incident)	R 2 500.00		
Penalty for Unauthorized Offsite Sewer Disposal (Illegal Dumping). Cost Excludes Impounding and Storage	R 50 000.00		
Fine for Client-Caused Sewer Main Blockage (Residential)	R 5 000.00		
Fine for Client-Caused Sewer Main Blockage (Business/Industrial)	R 11 000.00		
Fine for Damage to Municipal Sewer Infrastructure (Manholes/Pumpstation) Excludes Mechanical and Electrical Components where such cost shall be recoveredd	R 25 000.00		
Fine for Unauthorized Disposal of Septic Type Waste	R 15 000.00		
Request For Unblocking of Sewer			
For House Holds			
Sewer Main Unblocking Cost Recovery - Manual Rodding	R 3 500.00		
Sewer Main Unblocking Cost Recovery - Jet Trailer Unit	R 4 000.00		
Sewer Main Unblocking Cost Recovery - Jet Truck	R 7 500.00		
Fine for Damage to Municipal Sewer Infrastructure			
For Business			
Sewer Main Unblocking Cost Recovery - Manual Rodding	R 5 000.00		
Sewer Main Unblocking Cost Recovery - Jet Trailer Unit	R 6 500.00		
Sewer Main Unblocking Cost Recovery - Jet Truck	R 15 000.00		
GREASE TRAPS INSTALLATIONS			
Grease Trap Permit Fee (Annual)	R 1 500.00		
Grease Trap Inspection Fee (Annual)	R 850.00		
Grease trap Business / restaurant blockage / Spillage / No-Maintenance	R 20 000.00		
Disposal of Fats and Foreign Sewer Materials into Municipal Sewer System	R 50 000.00		
Operating Business without Grease Trap or Permit	R 100 000.00		
1.6.6 Unblocking of overflowing private sewer as per notice served			
Residential	R 4 236.54	R 3 833.07	4 009.39
Business	R 6 052.21	R 5 475.81	5 727.70
Industrial	R 9 078.31	R 8 213.72	8 591.55
1.6.7 Reporting of Sewer incidents not no Muncipal side	R 1 210.44	R 1 095.16	1 145.54

## 1.7 CONSUMER DEPOSITS VAT NOT LEVIABLE

1.7.1 Residential Properties:			
	Kuruman	R 4 702.12	R 4 913.72
	Wrenchville	R 4 702.12	R 4 913.72
	Mothibistad	R 1 317.33	R 1 376.61
	Bankhara-Bodulong	R 622.07	R 650.06
	All Indigent Households	R 622.07	R 650.06
	Households pre-paid metering	R 2 305.32	R 2 409.06
1.7.2 Business Properties:			
	Kuruman	R 5 763.30	R 6 022.65
	Wrenchville	R 3 457.98	R 3 613.59
	Mothibistad	R 3 457.98	R 3 613.59
	Bankhara-Bodulong	R 3 457.98	R 3 613.59
	Pre-paid Metering	R 2 762.73	R 2 887.05
	180+ amp Users	R 7 190.41	R 7 513.97

**NOTE:** New Consumers blacklisted at Credit Bureau:-  
Applicable deposit x 2.0 excluding registered Indigent Households

**1.8 CONNECTION FEES CONSUMER SERVICES  
VAT EXCLUDED**

Electricity	R	287.56	R	300.51	308.02
Water	R	287.56	R	300.51	308.02
Sewer					
A 50% rebate is allowed for all registered indigent households (R4,380.00)					
					-
NEW CONNECTIONS for water, electricity and sewerage					
Water (Drilling and Saddle Connection Only)	R	1 984.41	R	2 073.71	2 125.55
Water - Provision and installation of 15mm connection including meter	R	9 699.48	R	10 145.66	10 612.36
Water - Provision and installation of 20mm connection including meter	R	14 263.95	R	14 920.09	15 606.41
Water - Provision and installation of 25mm connection including meter	R	17 116.74	R	17 904.11	18 727.70
Water - Provision and installation of 40mm connection including meter	R	34 233.48	R	35 808.21	37 455.39
Water - Provision and installation of 50mm connection including meter	R	51 350.21	R	53 712.32	56 183.09
All over 50mm meters to be undertaken by specialised contractor and approved by municipal. Inspection Fee Applicable					
	R	1 711.67	R	1 790.41	1 872.77

Sewerage (160x110Y-Junction or direct into manhole)	R	1 793.80	R	1 874.52	1 921.39
The electricity new connection is determined by a quotation from electricians					
Prepaid water meter	R	5 678.38	R	5 933.91	6 082.26
Sewerage	R	1 793.80	R	1 874.52	1 921.39
The electricity new connection is determined by a quotation from electricians					
Prepaid water meter	R	5 381.40	R	5 623.57	5 764.16

1.8.1 Fire water connection (cost plus 10%)

**1.9 METER TESTING  
VAT EXCLUDED BUT PAYABLE**

Electricity Installation Safety	R	1 793.80	R	1 874.52	1 921.39
Water Meters	R	2 989.67	R	3 124.20	3 202.31

**1.10 INVESTIGATION OF COMPLAINTS  
VAT EXCLUDED BUT PAYABLE**

Normal working hours	R	601.19	R	628.24	643.94
After hours	R	784.15	R	819.43	839.92

**1.11 TAMPERING FEE / BYPASS(METERS)**

Penalty: Households	R	8 371.07	R	8 747.77	8 966.47
: Business	R	17 938.01	R	18 745.23	19 213.86
: Industrial	R	23 917.35	R	24 993.63	25 618.47
Plus: Average must be determined					
Plus: Cost of replacing the meter					

**1.12 DEBT COLLECTION ADMINISTRATION**

**1.12.1 VAT EXCLUDED(BUT PAYABLE)**

1.12.2 Administration cost per record per month R      65.70    R      68.65      70.37

Default/non-payment of accounts:					
Telephone notice	R	92.36	R	96.52	98.93
Written final notice	R	145.70	R	152.26	156.07
Re-connection of services - Households	R	695.99	R	727.31	745.49
Re-connection of services -Businesses	R	1 157.81	R	1 209.91	1 240.16

Illegal reconnection 25% outstanding debt(mimimum amount same as tampering fee)

Third party administration fee(5%)

**COLLECTION COSTS**

Final notice posted or delivered	R	144.40	R	150.90	154.67
Summons: Revenue stamp					
Sheriff fees					
Advertisements					

**1.14 Judgement notice to debtor**

	R	144.40	R	150.90	154.67
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**2. COMMUNITY FACILITIES**

**2.1 MUNICIPAL BUILDINGS  
VAT INCLUDED - RENTAL PER OCCASION**

**2.1.1 TOWN HALL AND CIVIC CENTRE:**

Rental : Weddings and Parties	R	8 000.00	R	8 360.00	8 569.00
Use of kitchen facilities	R	1 520.00	R	1 588.40	1 628.11
Deposit	R	5 960.00	R	6 228.20	6 383.91
Entertainment events - Rental	R	15 000.00	R	15 675.00	16 066.88
Deposit	R	15 000.00	R	15 675.00	16 066.88

10% Discount where there is an entrance fee for Charitable occasions.

2.1.1.1 OTHER FACILITIES AT CIVIC CENTRE			
Use of braai facilities	R 1 445.00	R 1 510.03	1 547.78
Use of kitchen facilities	R 1 445.00	R 1 510.03	1 547.78
Deposit on kitchen equipment	R 2 865.00	R 2 993.93	3 068.77
2.1.1.2 DEPOSIT PER OCCASION			
Where no entrance fees are charged by organisation in 7.1, for example training groups schools and churches, meetings sport clubs/schools/churches/charity organisations/agricultural unions/pauper burial services:			
Rental per occasion	R 1 300.00	R 1 358.50	1 392.46
Deposit per occasion	R 1 500.00	R 1 567.50	1 606.69
2.1.1.3 Rental of halls by government departments and unions			
Rental per occasion	R 2 000.00	R 2 090.00	2 142.25
Deposit per occasion	R 2 500.00	R 2 612.50	2 677.81
2.1.1.4 Rental of halls by government departments, unions for meetings and schools for the purpose of writing examinations, per occasion.	R 1 300.00	R 1 358.50	1 392.46
2.1.2 LIBRARY HALL PER OCCASION			
Rental	R 700.00	R 731.50	749.79
Deposit	R 500.00	R 522.50	535.56
10% Discount for Charitable groups.			
2.1.4 COMMUNITY HALLS			
Rental	R 3 000.00	R 3 135.00	3 213.38
Deposit	R 3 000.00	R 3 135.00	3 213.38
Use of kitchen facilities	R 300.00	R 313.50	321.34
Entertainment events - Rental	R 3 000.00	R 3 135.00	3 213.38
Deposit	R 3 000.00	R 3 135.00	3 213.38
Water and electricity charges included in the rental			
2.1.5 RENTAL HOSTELS			
Rental - smaller room	R 1 634.77	R 1 708.33	1 751.04
Rental - small room	R 1 959.56	R 2 047.74	2 098.93
Rental - medium room	R 2 452.15	R 2 562.50	2 626.56
2.1.6 DEPOSIT HOSTELS			
Deposit - smaller rooms	R 1 732.20	R 1 810.15	1 855.41
Deposit - small room	R 2 078.65	R 2 172.18	2 226.49
Deposit - medium room	R 3 117.97	R 3 258.28	3 339.73
	R -		
2.1.7 RENTAL SMME HUB			
SMALL STALL	R 870.00	R 909.15	931.88
LARGE STALL	R 1 740.00	R 1 818.30	1 863.76
2.1.8 RENTAL OFFICES			
Cost per square meter (Under roof) as measured over the external wall of the building	R 81.20	R 84.85	86.97
2.1.9 ZEBRA STALLS	R 720.00	R 752.40	771.21
2.1.10 MOTHIBISTADT HOUSES			
As per contract amount plus CPI			
Municipal services as per approved tariffs			
<b>2.2 SPORTS GROUND</b>			
<b>VAT INCLUDED - RENTAL PER OCCASION</b>			
2.2.1 Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Gamopedi			
Friendly games:Rental	R 400.00	R 418.00	428.45
Deposit	R 400.00	R 418.00	428.45
Outside teams : Rental	R 1 600.00	R 1 672.00	1 713.80
Deposit	R 550.00	R 574.75	589.12
Betting games (Tournaments): Rental	R 3 000.00	R 3 135.00	3 213.38
Deposit	R 1 500.00	R 1 567.50	1 606.69

Festivals and Bashes: Rental(Category A) *	R	25 000.00	R	26 125.00	26 778.13
Deposit	R	22 000.00	R	22 990.00	23 564.75
Festivals and Bashes: Rental(Category B) *	R	10 000.00	R	10 450.00	10 711.25
Deposit	R	13 000.00	R	13 585.00	13 924.63
*Categories will be determined by the Municipality					
Developmental games (Schools, Charities, Sports and culture programmes): Rental	R	400.00	R	418.00	428.45
: Deposit	R	400.00	R	418.00	428.45

**2.3****2.3.1 GRAVE YARD  
VAT INCLUDED - LEVIES PER OCCASION**

2.3.2 A 100% rebate is allowed for indigents appearing on our register

2.3.3 Graves at no charge is delegated to Municipal Manager for approval and report back to Council.

## 2.3.4.1 GRAVES FEES

## 2.3.4.2 RESIDENTS OF GA-SEGONYANA

Applicable in accordance with the following set conditions namely, proof of income of household must be submitted with reservation and payment of grave and death certificate to establish age of the deceased.

2.3.4.3 Indigents Income up to R4 670:		R	550.00	R	574.75	589.12
	6 - 13 years of age	R	620.00	R	647.90	664.10
	14 years and older	R	740.00	R	773.30	792.63
	Double graves	R	1 790.00	R	1 870.55	1 917.31
	Deeper gaves	R	1 500.00	R	1 567.50	1 606.69
2.3.4.4 Non indigents Income >R4 670 :						
	0 - 5 years	R	930.00	R	971.85	996.15
	6 - 13 years of age	R	1 080.00	R	1 128.60	1 156.82
	14 years and older	R	1 262.00	R	1 318.79	1 351.76
	Double graves	R	2 385.00	R	2 492.33	2 554.63
	Deeper gaves	R	1 670.00	R	1 745.15	1 788.78
	Berm system and build out of graves	R	8 000.00	R	8 360.00	8 569.00
2.3.4.9 NON-RESIDENTS						
	0 - 12 years of age	R	1 800.00	R	1 881.00	1 928.03
	13 years and older	R	2 300.00	R	2 403.50	2 463.59
	Double graves	R	5 000.00	R	5 225.00	5 355.63
	Berm system and build out of graves	R	10 000.00	R	10 450.00	10 711.25

**2.4 CARAVAN PARK  
VAT INCLUDED**

2.4.1 Pensioners above the age of 60 years qualify for a rebate of 10% on all tariffs.

**2.4.2 OVERNIGHT TARIFFS:**

2 bed Exclusive Chalet	R 850.00	R 888.25	910.46
3 bed Open Plan	R 710.00	R 741.95	760.50
Single room	R 540.00	R 564.30	578.41
Encampment per caravan or tent	R 270.00	R 282.15	289.20
Daily visitors: per person	R 55.00	R 57.48	58.91
per caravan	R 350.00	R 365.75	374.89
5 bedroomed house rental per day	R 3 500.00	3657.5	R 3 748.94

**2.5 NATURE RESERVE  
VAT INCLUDED - ENTRANCE FEE**

Organised school children (per child)	R 10.00	R 10.45	10.71
Children	R 20.00	R 20.90	21.42
Adult	R 35.00	R 36.58	37.49
Vehicle	R 50.00	R 52.25	53.56
Bus	R 165.00	R 172.43	176.74

**2.6 THE EYE  
VAT INCLUDED - ENTRANCE FEE**

Organised school children (per child)	R 20.00	R 20.90	21.42
Children up to 18 years	R 25.00	R 26.13	26.78
Adults	R 45.00	R 47.03	48.20
Wedding per group up to 20	R 700.00	R 731.50	749.79

**2.7 PARKS****ENTRANCE FEES**

Children up to 18 years	R 25.00	R 26.13	26.78
Adults	R 45.00	R 47.03	48.20

**2.8 SWIMMING BATHS  
VAT INCLUDED - ENTRANCE FEE**

Children up to 18 years For 2 hours	R 15.00	R 15.68	16.07
Adults For 2 hours	R 25.00	R 26.13	26.78

**2.9 ENCROACHMENT  
VAT INCLUDED**

Fees	R 181.71	R 189.89	194.63
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**2.10 ILLEGAL LAND USE  
VAT INCLUDED**

With minimum penalty of	R 28 742.64	R 30 036.06	30 786.96
With maximum penalty of	R 86 253.29	R 90 134.68	92 388.05
Depends on size of stand.			

**2.11 TRADE LICENCES  
VAT INCLUDED**

Per Licence : Informal trading i.e Tuckshops, salons	R 870.00	R 909.15	931.88
: Formal trading i.e wholesale and retail	R 2 000.00	R 2 090.00	2 142.25

**2.12 HAWKERS PERMITS  
VAT INCLUDED**

Permits	R	200.00	R	209.00	214.23
Trade licences - Renewal	R	1 000.00	R	1 045.00	1 071.13
Hawkers Permit - Renewal	R	200.00	R	209.00	214.23

**2.12 ILLEGAL LOGGING AT TUCKSHOPS & SHOPS  
VAT INCLUDED**

Penalty	R	10 000.00	R	10 450.00	10 711.25
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**2.13 LIBRARY  
VAT INCLUDED**

Identity ticket replacement due to misplacement	R	82.96	R	86.69	88.86
Admin Levy books outstanding after 4 weeks(price determined by the sytem)	R	70.52	R	73.69	75.53

**2.14 ADVERTISING SIGNS AND HOARDINGS****2.14.1 Advertising signs**

Cost per square meter	R	182.96	R	191.20	195.98
Minimum charge	R	1 829.62	R	1 911.95	1 959.75
Guest house Board-Single sided	R	731.85	R	764.78	783.90
Guest house Board-double sided	R	1 024.59	R	1 070.69	1 097.46
Illegal advertising signs	R	17 938.01	R	18 745.23	19 213.86
			R	-	-

**2.14.2 BANNERS**

Deposit	R	1 170.96	R	1 223.65	1 254.24
Fees per week	R	704.40	R	736.10	754.50
Illegal banners	R	5 979.34	R	6 248.41	6 404.62

**2.14.3 POSTERS**

(i) Application per poster - non profit organisation <b>No commercial advertising and logos of sponsors will appear on posters</b>	R	23.92	R	24.99	25.62
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(ii) Application for religious, sporting and cultural events, commercial logos of sponsors per week Minimum charge per week	R	91.48	R	95.60	97.99
	R	182.96	R	191.20	195.98

(iii) Application per candidate	R	1 829.62	R	1 911.95	1 959.75
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(iv) <b>Application per registered political party and independents Fully refundable on removal</b>	R	1 829.62	R	1 911.95	1 959.75
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Excluding present serving councillors that hold and arrange community meetings.  
Poster should be removed within 48 hours. Failing to do so deposit will not be reclaimable

Application to display advertising signs	R	1 829.62	R	1 911.95	1 959.75
Advertising signs displayed on municipal property	R	2 744.43	R	2 867.93	2 939.63
Advertising fee per month	R	311.04	R	325.03	333.16
Removal cost per poster	R	239.17	R	249.94	256.18

<b>2.15 PHOTOCOPIES VAT INCLUDED</b>					
A4 size	R	1.50	R	1.57	1.61
A3 size	R	2.50	R	2.61	2.68
A4 size colour	R	2.50	R	2.61	2.68
A3 size colour	R	3.50	R	3.66	3.75
<b>2.16 EMAILS VAT INCLUDED</b>					
Received	R	7.16	R	7.48	7.66
Send	R	5.20	R	5.43	5.57
Special tariff to Staff and Councillors tariff less 20%					
<b>2.17 TESTING OF VEHICLE BRAKES VAT EXCLUDED</b>					
Fee	R	431.39	R	450.80	462.07
<b>2.18 POUNDING FEES VAT EXCLUDED</b>					
<b>Impounding:</b>					
Trolleys per trolley per day: Minimum	R	110.00	R	114.95	117.82
LDV's per LDV per day: Minimum	R	760.00	R	794.20	814.06
Horses, donkey's cattle and pigs per day	R	550.00	R	574.75	589.12
Sheep and goat (each)	R	300.00	R	313.50	321.34
<b>Maintenance:</b>					
Horses, donkey's cattle and pigs per day	R	250.00	R	261.25	267.78
Sheep and goat (each)	R	150.00	R	156.75	160.67
<b>2.19 TRAFFIC</b>					
<u>Functions, Marches and Sports</u>					
<u>Monday to Saturday</u>					
One or two officer per event per hour	R	1 500.00	R	1 567.50	1 606.69
Three or four officers per event per hour	R	3 000.00	R	3 135.00	3 213.38
More than four officers per event per hour	R	3 700.00	R	3 866.50	3 963.16
<u>Sunday and Public Holidays</u>					
Per officer per hour	R	1 340.00	R	1 400.30	1 435.31
<b>ESCORT OF ABNORMAL LOADS</b>					
<u>Monday to Friday</u>					
Per truck	R	1 200.00	R	1 254.00	1 285.35
<u>Saturday, Sunday and Public Holidays</u>					
Per truck	R	3 000.00	R	3 135.00	3 213.38
Penalty for unauthorised abnormal trucks	R	5 000.00			
Funerals					
Government Event	R	-			
<b>2.20</b> Penalty for offloading during unauthorised hours	R	2 840.00	R	2 967.80	3 042.00
<b>2.21 IMPOUNDING OF VEHICLE</b>					
<b>POUNDING FEE(AS PER INVOICE OF TOWING SERVICE + R 1000)</b>					
STORAGE FEE PER DAY	R	747.68	R	781.32	800.86
<b>2.22 AIRSTRIP</b>					
<b>Event : Rental</b>	R	14 410.94	R	15 059.43	15 435.92
<b>Deposit 100%</b>	R	14 410.94	R	15 059.43	15 435.92
Rental of Hangers : As per contract					
<b>3. LAND USE</b>					
<b>3.1 GROUND AND GRAVEL SALES VAT INCLUDED</b>					
3.1.1 Loose Ground Private - per 6 cubic metre truck	R	430.00	R	449.35	460.58
Loose Ground Contractor - per 6 cubic metre truck	R	500.00	R	522.50	535.56
3.1.2 Gravel Private - per 6 cubic metre truck	R	500.00	R	522.50	535.56
Gravel Contractor - per 6 cubic metre truck	R	600.00	R	627.00	642.68
3.1.3 Open land per square meter(serviced)	R	95.67	R	99.97	102.47
Open land per square meter(unserviced)	R	47.83	R	49.99	51.24
Open land per square meter(serviced) - Industrial	R	119.59	R	124.97	128.09
Open land per square meter(unserviced)- Industrial	R	59.79	R	62.48	64.05

**3.2 BUILDING AND OTHER PLANS COPIES  
VAT INCLUDED**

## 3.2.1 Black and White

Size A4(Removed A0)	R	18.67	R	19.51	19.99
Size A3(Removed A1)	R	31.11	R	32.51	33.32
A2	R	119.26	R	124.62	127.74

**3.3 BUILDING PLAN APPROVAL - VAT INCLUDED  
VAT INCLUDED**

## 3.3.1 Residential and Agricultural stands

Cost per square metre	R	34.82	R	36.39	37.30
Minimum charge	R	1 616.81	R	1 689.57	1 731.81
Maximum charge	R	26 018.25	R	27 189.07	27 868.80

Penalty: R 25 000 Minimum charge:

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

## 3.3.2 Business, Residential zone 2 and 3 and Guest houses

Cost per square metre	R	68.40	R	71.48	73.27
Minimum charge	R	6 504.56	R	6 797.27	6 967.20

Penalty: R 50 000 minimum charge

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

## 3.3.3 Industrial stands

Cost per square metre	R	124.37	R	129.97	133.22
Minimum charge	R	10 571.47	R	11 047.19	11 323.37

Penalty: R 80 000 minimum charge

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

## 3.3.4 NGOS, NPOS and churches

Cost per square metre	R	11.96	R	12.50	12.81
Penalty: R 5 000 minimum					

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

## 3.3.5 Government buildings

Cost per square metre	R	17.94	R	18.75	19.21
Penalty: R10 000 minimum					

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

## 3.3.4 Residential Zone 2(2 or more Townhouses) per square meter

R 37.31 R 38.99 39.96

Residential Zone 3 (Flats) per square meter per unit

R 37.31 R 38.99 39.96

## 3.3.5 Occupation certificates

R 186.56 R 194.95 199.82

**3.4 BUILDING DEPOSITS  
VAT EXCLUDED(BUT PAYABLE)**3.4.1 Residential: 0 - 80 square metre  
80+ square metreR 1 989.92 R 2 079.47 2 131.46  
R 3 358.00 R 3 509.11 3 596.83

## 3.4.2 Businesses

R 9 203.40 R 9 617.55 9 857.99

## 3.4.3 INTERNAL ALTERATIONS

(i) Residential: 0 - 80 square metre  
80+ square metreR 3 358.00 R 3 509.11 3 596.83  
R 3 358.00 R 3 509.11 3 596.83

## (ii) Business

R 10 447.10 R 10 917.22 11 190.15

**3.5 LAND USE MANAGEMENT FEES  
VAT EXCLUDED(BUT PAYABLE)**3.5.1 **Category 1 Applications MPT**Township establishment R 3 109.26 R 3 249.17 3 330.40  
0-20 Erven (Plus R 100 per erf)

Plus tariff per erf in addition to the first 20 erven (Plus bulk service contribution)

Application for Rezoning R 3 109.26 R 3 249.17 3 330.40

Removal, amendment or suspension of a restrictive conditions, servitude or reservation  
against title of the land R 5 223.55 R 5 458.61 5 595.07

Permanent closure of any public place or road R 3 109.26 R 3 249.17 3 330.40

Amendment or cancellation in whole or in part of a general plan R 5 223.55 R 5 458.61 5 595.07

Subdivision/ Consolidation of any land other than the subdivision which is provided for as a  
category 2 applications per additional portion after 5. the per erf tariff per erf in additional R 5 223.55 R 5 458.61 5 595.07Any consent or approval required in terms of a condition of title, a condition of establishment  
or condition of an existing scheme or land use scheme R 4 352.96 R 4 548.84 4 662.563.5.2 **Category 2 Applications (Authorised officials)**Application to occupational practice, relaxation of building lines,coverage,boundary wall height,  
amendment of site development plan( Separate tariff will be charged for simultaneous application) R 5 223.55 R 5 458.61 5 595.07Subdivision/ consolidation of any land where subdivision is expressly provided for in a  
land use scheme R 4 352.96 R 4 548.84 4 662.56  
Per additional portion after 5. then per erf tariff per in additionThe consent of the municipality for any land use purpose or departure or deviation in terms of a  
land use scheme or existing scheme which does not constitute a land development application R 4 352.96 R 4 548.84 4 662.56

<b>3.5.3 Other tariffs as per specific need</b>			
Hard Copy of SDF	R 2 611.77	R 2 729.30	2 797.54
Hard Copy of Land Use Regulations	R 559.67	R 584.85	599.47
Customised product compilation fee (DVD, CD of documents)	R 373.11	R 389.90	399.65
<b>3.5.4 CONTRAVENTION PENALTY (LAND USE)</b>			
Application cost + 50%			
Residential, Government and NGO's	R 28 742.64	R 30 036.06	30 786.96
Business, Residential 2&3 and Industrial	R 86 253.29	R 90 134.68	92 388.05
<b>3.5.5 ENCHROACHMENT</b>			
Municipal Land			
Rate per square metre			
<b>3.6 APPLICATION FOR HOME ENTERPRISE VAT EXCLUDED(BUT PAYABLE)</b>			
Application fee			
Departures land use restrictions on stands	R 373.11	R 389.90	399.65
< 500 square metre	R 373.11	R 389.90	399.65
501 - 750 square metre	R 497.48	R 519.87	532.86
> 750 square metre	R 497.48	R 519.87	532.86
<b>3.7 CERTIFICATE PER ISSUE VAT EXCLUDED(BUT PAYABLE)</b>			
Valuation			
Clearance	R 403.28	R 421.43	431.96
Zoning	R 545.87	R 570.43	584.69
SPLUMA Certificate	R 373.11	R 389.90	399.65
	R 597.93	R 624.84	640.46
<b>3.8 HIRING OF MACHINES( If machine used less than an hour still pay full price)</b>			
Grader per hour			
TLB per hour	R 1 318.02	R 1 377.33	1 411.76
Front end loader	R 811.08	R 847.58	868.77
Water truck	R 1 267.27	R 1 324.30	1 357.41
Compactor	R 760.33	R 794.54	814.41
	R 760.33	R 794.54	814.41
<b>3.9 CONTRIBUTION TO BULK SERVICES</b>			
<b>Payments to be made prior to approval of business plans To be levied as per council policy subject to liason with developers when land salesor new developments are concluded</b>			
Cost per square metre			
Residential low cost			
Non subsidised household			
Business			
Industrial			
<b>3.9.1 Residential Bulk Contribution</b>			
<b>3.9.1.1 Water</b>			
Intermediate LOS	R 3 818.38	R 3 990.21	4 089.96
Low	R 8 222.33	R 8 592.33	8 807.14
Medim	R 16 053.10	R 16 775.49	17 194.88
High	R 30 834.62	R 32 222.18	33 027.73
<b>3.9.1.2 Sanitation</b>			
Low	R 10 571.58	R 11 047.30	11 323.48
Medium	R 17 306.39	R 18 085.18	18 537.31
High	R 25 137.16	R 26 268.34	26 925.05
<b>3.9.1.3 Electricity</b>			
LOS	R 7 830.77	R 8 183.16	8 387.74
Low	R 15 661.55	R 16 366.32	16 775.47
Medium	R 31 323.09	R 32 732.63	33 550.95
high	R 46 984.64	R 49 098.95	50 326.42
<b>3.9.2 Commercial / Industrial Bulk Contribution</b>			
Water (Per 100sqm. of GLA)	R 13 787.53	R 14 421.76	15 085.16
Sanitation (Per 100sqm. of GLA)	R 18 236.31	R 19 075.18	19 952.64
Electricity (Per 100sqm. of GLA)	R 31 473.11	R 32 920.87	34 435.23
<b>3.10 DISASTER MANAGEMENT FEES</b>			
3.10.1 Emergency Services Kuruman Airstrip	R 3 109.26	R 3 249.17	3 330.40
3.10.2 Emergency Services Tswalu Airstrip	R 8 612.64	R 9 000.21	9 225.21
3.10.3 Emergency Services Danielskuil Airstrip	R 4 508.42	R 4 711.30	4 829.08
3.10.4 Emergency Services Kathu Airstrip	R 3 762.20	R 3 931.50	4 029.79

**3.10.5 Flammable liquid registration**

3.10.5.1 1 Litre to 46000 Litres	R	454.43	R	474.88	486.75
3.10.5.2 46001 to 120 000 Litres	R	777.31	R	812.29	832.60
3.10.5.3 120001 and more	R	1 159.99	R	1 212.19	1 242.50
3.10.6 Re- print of Flammable Certificate	R	155.46	R	162.46	166.52
3.10.7 Safety Certificates	R	239.17	R	249.94	256.18
3.10.8 Re- print of Safety Certificate	R	155.46	R	162.46	166.52
3.10.9 Personnel responding to emergency incidents					
3.10.1 Fire engine per hour	R	186.56	R	194.95	199.82
3.10.2 Fire engine per kilometre	R	24.87	R	25.99	26.64
3.10.3 Utility Bakkie per kilometre	R	95.67	R	99.97	102.47
3.10.4 1 x Firefighter per hour	R	37.31	R	38.99	39.96
3.10.5 1 x Officer per hour	R	49.75	R	51.99	53.29

**3.11 BY LAWS FINES SECTION 2 ACT 32/2000 - LAW ENFORCEMENT**

3.11.1 No person/owner shall damage, deface or tamper with public property	R	1 793.80	R	1 874.52	1 921.39
3.11.2 No person shall remove, displace, conceal or tamper with public property	R	1 793.80	R	1 874.52	1 921.39
3.11.3 No person shall deface the street surface by means of paint or any other markings	R	896.90	R	937.26	960.69
3.11.4 No person shall throw, discard or deposit refuse on any public place or vacant stand	R	896.90	R	937.26	960.69
3.11.5 No person shall refuse any authorized officer without lawful reason, entrance to or upon any premises on officer's request	R	1 793.80	R	1 874.52	1 921.39
3.11.6 No person shall refuse or fail to give any information lawfully required by the officer.	R	1 793.80	R	1 874.52	1 921.39
3.11.7 No person shall hinder or obstruct an officer in execution of his/her duties.	R	896.90	R	937.26	960.69
3.11.8 No person shall display any sign, poster or banner that is indecent offensive in a public space.	R	358.76	R	374.90	384.28
3.11.9 No person shall display any sign, poster or banner that is indecent offensive in such a manner that is visible from a public space.	R	358.76	R	374.90	384.28
3.11.10 No person shall display any sign, poster or banner without written permission of the Municipality.	R	896.90	R	937.26	960.69
3.11.11 No person shall fail to display the allocated street number.	R	358.76	R	374.90	384.28
3.11.12 No person shall obstruct or hinder an officer that may prohibit the sale, detain, seize of any food wrapping or packaging which in his/her opinion is diseased, unsound, unwholesome, contaminated or unfit for human consumption.	R	1 793.80	R	1 874.52	1 921.39
3.11.13 No person shall damage or de-place a plate displaying street name.	R	896.90	R	937.26	960.69
3.11.14 No person shall damage or de-place a street number.	R	239.17	R	249.94	256.18
3.11.15 No person shall damage or de-place any sign authorized or erected by the Municipality.	R	538.14	R	562.36	576.42
3.11.16 No person shall beg in a public place without written permission from the Municipality.	R	239.17	R	249.94	256.18
3.11.17 No person shall beg from door to door without written permission from the Municipality.					
3.11.18 No person shall act as a car guard while not employed by a Municipality or any permitted organization.	R	239.17	R	249.94	256.18
3.11.19 No organization shall render a car guard service without prior written permission of the Municipality	R	896.90	R	937.26	960.69
3.11.20 No person shall spill, drop or place in a public place any matter that may impede the cleanliness of town	R	239.17	R	249.94	256.18
3.11.21 No person shall spill, drop or place in a public place any matter that may cause annoyance or danger.	R	239.17	R	249.94	256.18
3.11.22 No person shall spit in or at a public place.	R	119.59	R	124.97	128.09
3.11.23 No person shall urinate or defecate in or at a public place.	R	239.17	R	249.94	256.18
3.11.24 No person shall micro manufacture any form of liquor.	R	239.17	R	249.94	256.18
3.11.25 No person shall retail sale of consumption of liquor in a public place.	R	3 587.60	R	3 749.05	3 842.77
3.11.26 No person shall consume any form of liquor in a public place.	R	896.90	R	937.26	960.69
3.11.27 No person shall inhale the fumes of any glue, adhesive or volatile substance.	R	119.59	R	124.97	128.09
3.11.28 No person shall provide a substance referred to in subsection 10(1) if it is reasonably evident that the substance is acquired for the inhalation of the fumes as indicated in subsection 10(1).	R	119.93	R	125.45	131.22
3.11.29 No person shall gather, sit, lie or walk in a street or sidewalk in a manner as to cause obstruction or to impede person.	R	896.90	R	937.26	960.69
3.11.30 No person shall use indecent, offensive or loud language in a public space.	R	119.59	R	124.97	128.09
3.11.31 No person shall fight, threaten or disturb other persons by shouting or arguing in a public place that may lead to violence.	R	179.38	R	187.45	192.14
3.11.32 No person shall cause excessive noise on a public place	R	358.76	R	374.90	384.28
3.11.33 No person shall disturb the peace in a residential area by causing excessive noise or by fighting, shouting or arguing.	R	358.76	R	374.90	384.28
3.11.34 No person shall explode a firecracker or other fireworks causing a loud noise without the written permission of the Municipality.	R	358.76	R	374.90	384.28
3.11.35 No person shall without prior written permission of the Municipality play music or use a microphone to invite the public to business premises.	R	896.90	R	937.26	960.69
3.11.36 No person shall in or from a public place tout or indicate willingness to work for reward except in an area designated by the Municipality.	R	896.90	R	937.26	960.69
3.11.37 No person shall distribute, place or hand out handbills without prior written permission of the Municipality.	R	239.17	R	249.94	256.18

**3.12 BY LAWS FINES SECTION 2 ACT 32/2000 - STREET TRADERS**

3.12.1 No person shall do business as a street trader with prior written permission of the Municipality.	R	538.14	R	562.36	576.42
3.12.2 No person shall fail to carry written proof of permission to do business as a street trader in possession.	R	239.17	R	249.94	256.18
3.12.3 No person who do business as a street trader shall allow his/her property to corner a large space.	R	239.17	R	249.94	256.18
3.12.4 No person shall place his/her goods to constitute a danger to persons.	R	239.17	R	249.94	256.18
3.12.5 No person known as a street trader shall erect a structure to provide shelter/shade.	R	239.17	R	249.94	256.18
3.12.6 No person shall obstruct a fire hydrant or demarcated area for the use of emergency vehicle or service.	R	239.17	R	249.94	256.18

3.12.7	No person shall leave his/her property or goods after trading hours at the designated area.	R	239.17	R	249.94	256.18
3.12.8	No person shall make an open fire that could harm a person or damage buildings or vehicles.	R	538.14	R	562.36	576.42
3.12.9	No person may keep combustibles in quantities contrary to any law regarding prevention fighting of fires.	R	538.14	R	562.36	576.42
3.12.10	No person shall store his/her goods in a manhole, storm water drain, bus shelter or public toilet.	R	358.76	R	374.90	384.28
3.12.11	No person shall fail to keep his/her goods or property clean and in a sanitary condition.	R	358.76	R	374.90	384.28
3.12.12	No person shall dispose litter generated by his/her business.	R	358.76	R	374.90	384.28
3.12.13	No person shall fail to ensure that the area is free of litter at the end of the day at the designated area.	R	239.17	R	249.94	256.18
3.12.14	No person shall do street trading who obstructs access to or use of a street bus stop shelter or other facility intended for public use.	R	358.76	R	374.90	384.28
3.12.15	No person shall do street trading who obstructs the visibility of a display window signboard or premises.	R	358.76	R	374.90	384.28
3.12.16	No person shall do street trading who obstructs access to a building automatic bank teller or pedestrian crossing.	R	358.76	R	374.90	384.28
3.12.17	No person shall leave less than 2m width of a sidewalk clear for pedestrian use, or any other manner obstructs pedestrians.	R	358.76	R	374.90	384.28
3.12.18	No person shall do street trading who obstructs the view of any road user.	R	358.76	R	374.90	384.28
3.12.19	No person shall do street trading who causes an obstruction on the road way.	R	896.90	R	937.26	960.69
3.12.20	No person shall do street trading who obstruct any Road marking.	R	358.76	R	374.90	384.28
3.12.21	No person shall do street trading or interfere in any way with any vehicle park along side such place.	R	358.76	R	374.90	384.28
3.12.22	No street trader may compete with existing businesses.	R	358.76	R	374.90	384.28
3.12.23	No person shall do business as a street trader on verge.	R	896.90	R	937.26	960.69
3.12.24	No person shall do business as a street trader at a place of worship of any faith or denomination.	R	538.14	R	562.36	576.42
3.12.25	No person shall do business as street trader in front of a historical monument.	R	538.14	R	562.36	576.42
3.12.26	No person shall do business as street trader in front of a building used for public public purposes.	R	538.14	R	562.36	576.42

### 3.13 BY LAWS FINES SECTION 2 ACT 32/2000 - WASTE MANAGEMENT BY - LAWS

3.13.1	No person shall open, tamper with or remove anything from a plastic bin liner placed outside a property.	R	239.17	R	249.94	256.18
3.13.2	No person shall enter a disposal site for any purpose other than the disposal of refuse.	R	239.17	R	249.94	256.18
3.13.3	No person shall remove or interfere with refuse at a Municipal disposal site.	R	239.17	R	249.94	256.18

### 3.14 NOISE ABATEMENT AND PREVENTION OF NUISANCE BY-LAWS

3.14.1	No person shall dump accumulate objectionable material on any erf, street drain, water furrow or sewer thoroughfare.	R	1 793.80	R	1 874.52	1 921.39
3.14.2	No person shall do work business or profession on any erf in Municipal area source or become a discomfort or annoyance to the neighbourhood.	R	538.14	R	562.36	576.42
3.14.3	No person shall deposit, drop or place any fruit or vegetable peels, broken glass bottles or	R	538.14	R	562.36	576.42
3.14.4	No person will be allowed any erf to be overgrown with bush, weeds or grass or other vegetation except cultivated trees.	R	1 793.80	R	1 874.52	1 921.39
3.14.5	No person shall be allowed to keep on his premises any animal or bird which creates a disturbance or a nuisance to the neighbours by making frequent and excessive noise.	R	538.14	R	562.36	576.42
3.14.6	No person will be permitted the carcass of any animal being his property of which he is in charge on his premises in a Municipal area.	R	358.76	R	374.90	384.28
3.14.7	No person shall disturb the public peace in any street or public by means of shouting insistent hooting wrangling quarreling by collecting a crowd for striking.	R	358.76	R	374.90	384.28
3.14.8	No person will be allowed to advertise in any street or public place by means of omega phone, loudspeaker or similar device shouting blowing horns.	R	358.76	R	374.90	384.28

### 3.15 BY -LAWS PARKS FOR CARAVANS & MOBILE HOMES

3.15.1	No person will be allowed to camp on a site without a valid camping permit.	R	896.90	R	937.26	960.69
3.15.2	No person will be allowed to wash or hang out to dry articles else where than in the washing area.	R	239.17	R	249.94	256.18
3.15.3	No person will be allowed to dispose of refuse else where than in a refuse bin.	R	1 793.80	R	1 874.52	1 921.39
3.15.4	No person will be allowed to disturb, deface, damage, destroy or remove any movable or immovable property belonging to the Municipality including signs, trees and bushes.	R	896.90	R	937.26	960.69
3.15.5	No person will be allowed to injure, kill, capture or disturb any animal, bird, nest or eggs of any bird.	R	239.17	R	249.94	256.18
3.15.6	No person will be allowed to do any repairs on any vehicle within the caravan park or mobile homes.	R	239.17	R	249.94	256.18
3.15.7	No person will be allowed to appear in a nude state or improperly dressed.	R	239.17	R	249.94	256.18
3.15.8	No person will be allowed to enter any sanitary convenience or dressing room for the opposite sex.	R	538.14	R	562.36	576.42
3.15.9	No person will be allowed to deposit bottles, broken glass or rubbish at caravans and mobile homes.	R	538.14	R	562.36	576.42
3.15.10	No person will be allowed to make any music in a manner which disturb the peace and cause a nuisance to campers.	R	538.14	R	562.36	576.42
3.15.11	No person will be allowed to make a fire if it is not in an assigned place or mobile barbaque equipment.	R	358.76	R	374.90	384.28
3.15.12	No person will be allowed to discharge a fire arm, air rifle or air pistol at Caravan Park or mobile homes.	R	538.14	R	562.36	576.42
3.15.13	No person will be allowed to discharge any fireworks at Caravan park or mobile homes.	R	538.14	R	562.36	576.42
3.15.14	No person will be allowed to collect alms, beg or gamble at Caravan park or mobile homes.	R	358.76	R	374.90	384.28
3.15.15	No person will be allowed to make a electrical connection without the permission of the caretaker.	R	358.76	R	374.90	384.28
3.15.16	No person will be allowed to use an electrical connection for a purpose other than campers or camping needs.	R	358.76	R	374.90	384.28
3.15.17	No person will be allowed to hinder any employee of the Municipality in the execution of his/her duties.	R	538.14	R	562.36	576.42

## 3.16 SELLING OF FOOD

3.16.1	No person shall sell food from any premises whereon a case of communicable disease has occurred.	R	896.90	R	937.26	960.69
3.16.2	No person shall sell food from any source wherefrom food previously supplied is suspected to have been the cause of any case of communicable disease.	R	896.90	R	937.26	960.69
3.16.3	No person shall sell food from a vehicle (other than a bicycle) which is not registered or approved of in terms of the By-Laws.	R	896.90	R	937.26	960.69
3.16.4	No person shall sell food if he is of the opinion that consumption thereof is likely to cause sickness or disease.	R	896.90	R	937.26	960.69
3.16.5	No person shall sell food if it does not meet with the standards of these By-Laws.	R	896.90	R	937.26	960.69
3.16.6	No person shall sell food at or from any premises whereon the buildings or other circumstances do not meet with the requirements of these By-Laws.	R	1 793.80	R	1 874.52	1 921.39
3.16.7	No person shall operate a business involving the preparation, storing, handling, sale or distribution of food without a valid licence.	R	1 793.80	R	1 874.52	1 921.39
3.16.8	No person shall carry on with business if the walls are not constructed of brick, concrete or any approved material not smoothly finished of portions the premises, where food is prepared must be in addition suitably covered with tiles.	R	1 793.80	R	1 874.52	1 921.39
3.16.9	No person shall carry on with business if the floors of the premises where food is being prepared, stored and handled is not constructed of concrete or other similar solid impervious rat proof material.	R	896.90	R	937.26	960.69
3.16.10	No person shall carry on with business of preparation of food if the ceilings are not of approved material with lime or cement plaster or other suitable impervious material.	R	896.90	R	937.26	960.69
3.16.11	No person shall carry on with business if not comply with the adequate natural or artificial means of lighting and ventilation in conformity with the requirements of the Municipal Building By-Laws.	R	896.90	R	937.26	960.69
3.16.12	No person shall carry on business if the premises is not constructed to fully vermin proof in all respect in the prescribed standards.	R	896.90	R	937.26	960.69
3.6.13	No person or owner shall use a premises with an opening or an inlet to the drains from a urinal or stable.	R	896.90	R	937.26	960.69
3.6.14	No person shall use a space in the yard for the storage of refuse receptacles and no access thereto other than through the shop of manufactory.	R	896.90	R	937.26	960.69
3.6.15	No person shall be allowed to make use of other than effective means of draining and disposal of waste liquids and storm water.	R	896.90	R	937.26	960.69
3.6.16	No person shall be allowed to do business in a kiosk that is not approved by a Municipal engineer.	R	896.90	R	937.26	960.69
3.6.17	The owner fails to repair or maintain all the building, hardened areas, drains, drainage corrections and other appurtenances in a good order and condition.	R	896.90	R	937.26	960.69
3.6.18	The owner fails to paint color wash, lime wash or otherwise suitably renovate any exterior part of the premises owned by him when so required by the Health Inspector.	R	538.14	R	562.36	576.42
3.6.19	The occupier fails to paint or otherwise suitably renovate any internal part of the premises occupied by him at least once every year and at such other times as may be required by the Health Inspector.	R	538.14	R	562.36	576.42
3.6.20	No flesh of any animal or carcass of any bird that died as the result of an accident or disease shall be prepared for sale, store or kept.	R	1 793.80	R	1 874.52	1 921.39
3.6.21	No owner shall fail to keep all milk dairy products, meat dressed poultry, fish or any other article of food whether frozen cooked or otherwise at the correct temperatures.	R	896.90	R	937.26	960.69
3.6.22	No owner shall fail to comply of any authorized officer that forbid the use of any vessel, utensil, machine, equipment or apparatus used for the manufacture, preparation, storage, handling, sale or distribution of food which in his opinion is unsuitable.	R	1 793.80	R	1 874.52	1 921.39
3.6.23	No owner shall fail to comply of any authorized officer that forbid the use of any type of glass of bottle, jar, tin, carton, plastic, tube or other container for the packing of any article of food or without the written authority of the Health Inspector.	R	896.90	R	937.26	960.69
3.6.24	No person shall handle, convey, transit, deliver, store or deposit any food or cause or permit any food to be handled, conveyed, delivered, stored or deposited unless such food is effectively protected against contamination.					
3.6.25	No person shall cause or permit in any matter a substance or ingredient which is diseased, unsound, unwholesome or injurious to health to be used in the manufacture or preparation of any article food or drink for human consumption.	R	538.14	R	562.36	576.42







## Municipal Budget Circular for the 2026/27 MTREF

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## Introduction:

This budget circular provides guidance to municipalities on the compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focusing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets:

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 – 2029**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Actual	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	6.9%	5.9%	4.4.%	3.3%	3.7%	3.3%	3.2%

Source: National Treasury Budget Review 2025.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation declined to 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27. In the short term, reducing the inflation target to 3 per cent will result in more cuts in interest rates than would be the case under a 4.5 per cent target. Over time, a lower target will decrease inflation and inflation expectations, creating the space for permanently lower interest rates, which will support household spending and investment – boosting economic growth and job creation.

The lower inflation will support higher levels of real economic growth. South Africa's inflation target will be more in line with its trading partners and peer economies, making the economy more competitive. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

## 2. Key focus areas for the 2026/27 budget process:

## 2.1 Local government allocations

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

### Notable changes to the conditional grants system

The government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These are reforms aimed at rationalising conditional grants and enhancing their effectiveness, and some have already been implemented in 2025/26 already. Reforms over the 2026 MTREF will include:

- **Electricity** – The merging of the Integrated National Electrification Programme grant and the Energy Efficiency Demand Side Management grant focuses on energy efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term goals;
- **Water and sanitation** – The Water Services Infrastructure Grant, Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant will be reviewed to address overlaps in water services provision;
- **Transport** – The Public Transport Network Grant will be phased out over the MTEF, and new arrangements will be explored for integrated public transport and improvements to higher-density housing to maximise benefits;
- **National Treasury grants** – The Infrastructure Skills Development Grant and Neighbourhood Development Partnership Grant will be discontinued and will be replaced with better-designed instruments that will simplify oversight, reduce administrative burden, and channel more resources to actual delivery;
- **Metro Trading Services** – An amount of R19.3 billion over the MTEF for infrastructure associated with municipal trading services will be shifted from the *Urban Settlements Development Grant* to the performance-based *Urban Development Financing Grant*; and
- **Municipal Infrastructure Grant** – there will be the introduction of a performance-based split delivery model (direct and indirect). An indirect delivery model will only be used to rebuild (not replace) municipal capacity. The role of MISA and DBSA in the indirect delivery models will be elevated, coupled with time-bound capability plans aimed at restoring direct funding.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2025 Division of Revenue Act when developing their 2026/27 MTREF calculations. It is also crucial to make considerations to the proposed amendments to baselines that were presented in the 2025 MTBPS, as they may have an impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2028/29 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2025 Division of Revenue Act for 2026/27. The Division of Revenue Bill, 2025, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/National%20Budget/2025May/>

The Integrated National Electrification Programme and the Energy Efficiency and Demand Side Management grant will be merged in the 2026 Budget to streamline electrification funding, while the Public Transport Network Grant will be discontinued due to its failure to meet intended

objectives. The phased changes arise from the review of local government conditional grants to address infrastructure delivery inefficiencies.

## **Division Of Revenue Amendment Bill, 2025 (DoRAB)**

### ***Changes to local government allocations –***

**Additional funding to the Municipal Disaster Recovery Grant:** An additional R496 million is allocated to the Municipal Disaster Recovery Grant to support the reconstruction and rehabilitation of municipal infrastructure that was damaged by the floods and storm surges that struck the Eastern Cape between March and June 2025.

**Additional funding to the Urban Development Financing Grant:** An additional R2.1 billion is provided to the Urban Development Financing Grant to strengthen the metro trading services component. This allocation had already been provisionally set aside on a provisional basis when the main budget was presented in May 2025.

**Roll over of funds in the Public Transport Network Grant:** An amount of R303 million is rolled over in the Public Transport Network Grant to enable the eThekweni Metropolitan Municipality to proceed with essential work needed to operationalise Corridor 3 of its Integrated Public Transport Network operational.

**Reprioritisation from the Urban Settlements Development Grant (USDG) –** R5.7 billion, R6.4 billion and R7.2 billion are shifted in the respective years of the 2026 MTEF period from the Urban Settlements Development Grant to the Metro Trading Services component of the Urban Development Financing Grant to strengthen core utility functions.

**Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant (RBIG) –** Over the medium term, an additional R2.1 billion is allocated to the Regional Bulk Infrastructure Grant to finance the Polokwane wastewater treatment works project through the Budget Facility for Infrastructure.

**Reforms in the Municipal Infrastructure Grant (MIG) –** Government is reforming MIG to control underspending, misuse of funds and capacity constraints. Municipalities with proven capacity will retain direct transfers, while those with ongoing capacity or governance failures will shift to indirect transfers through entities such as the Municipal Infrastructure Support Agency (MISA) and the Development Bank of Southern Africa (DBSA), supported by time-bound capability plans to restore direct access. This approach accelerates service delivery while strengthening long-term municipal capability.

### ***Changes to conditional grant frameworks and allocations –***

The framework of the MDRG – Recovery will be amended to ring-fence the additional funds for the reconstruction and rehabilitation of municipal infrastructure damaged by the disasters that occurred in the Eastern Cape between March and June 2025.

The framework of the *Urban Development Financing Grant* – is amended to reflect the revised 2025/26 baseline following the additional R2.1 billion for metro trading services.

Details per municipality of the changes to allocations for the municipal disaster recovery grant, urban development financing grant, and the public transport network grant that have been described in Part 2 of the explanatory memorandum to the Division of Revenue Amendment Bill will be gazetted.

All amended frameworks will be gazetted in terms of section 15(2) of the 2025 DoRA, after consulting Parliament.

## **2.2 Reporting requirements for Disaster Allocations, Metro Trading Services Programme (MTSP) – Rollover and the stopping and re-allocation guidelines**

### **Reporting requirements for Disaster Allocations**

The Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) provides for the unallocated funds to local government through the Municipal Disaster Response Grant schedule 7B (MDRG 7B) and the Municipal Recovery Grant schedule 5B (MDRG 5B). The main purpose of the MDRG 7B is to provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002) while the MDRG 5B main goal is to rehabilitate and reconstruct municipal infrastructure damaged by a disaster.

These allocations remain unallocated until a declaration of a disaster by the Minister of Cooperative Governance and Traditional Affairs (CoGTA) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

Section 25 of the 2025 DoRA provides that:

*(3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.*

*(c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocation made for a classified disaster.*

*(f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.*

Any additional disaster funding that may be approved by the National Treasury also through section 19 (6) of the DoRA which states that “On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6 allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation”. These funds will then form part of the total disaster allocation for that financial year.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are then required to follow all reporting prescripts in terms of DoRA. Therefore, in terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Furthermore, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2025/26 financial year applicable to a municipality.

In addition to the reporting requirements outlined in section 12 of DoRA, municipalities must also adhere to the reporting guidelines specified in the disaster management frameworks. They are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer to the Provincial Disaster Management Centre (PDMC) within fourteen (14) days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilized.

### **Rollover of the Urban Development Financing Grant: Metro Trading Service Component**

Rollover requests for the incentive grant and Metro Trading Services component will follow the standard conditional grant guidelines. However, cities are required to submit applications by 31 July 2026 rather than the usual 31 August deadline. Metros are additionally required to provide their bank balances / statements as at June 2026 to demonstrate that unspent funds are cash-backed (also see the additional in-year reporting requirements in paragraph 5.12 below). Further details on the criteria and guidelines will be provided in the March 2026 MFMA Circular.

### **2.3 Metro Trading Services Reform Incentive**

#### **Metro Trading Services Reform: Implications for the 2025/26 Adjustments Budget and 2026/27 Budget Preparation**

The Metro Trading Services Reform (MTRSR) is transitioning from early implementation in 2025/26 into its first full operational year in 2026/27. The reform introduces a performance-based financing incentive through the **Metro Trading Services component of the Urban Development Financing Grant (UDFG-MTS)**, designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.

Metro trading services are participating in the reform in two cohorts, according to year of entry into the reform:

- **Cohort 1, entering the reform in 2025/26, includes:**
  - Water and Sanitation: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekweni and Mangaung
  - Electricity and Energy: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekweni
- **Cohort 2, entering the reform in 2026/27, includes:**
  - Solid Waste Management: all metros
  - Water and Sanitation: Ekurhuleni and Nelson Mandela Bay
  - Electricity and Energy: Mangaung and Nelson Mandela Bay

This section outlines the implications for the **2025/26 adjustments budget** and **2026/27 MTREF budget** and highlights key requirements for metros.

#### **Implications for the 2025/26 Adjustments Budget (Cohort 1 metros)**

**For Cohort 1, 2025/26 is Year 1 of the MTRSR**, with an in-year allocation, based on independent verification of metro compliance with reform entry requirements, to participating Water and Sanitation and Electricity and Energy trading services following the national adjustments budget in November 2025.

**Key requirements for Cohort 1 metro 2025/26 adjustments budget are:**

- **Provision for the UDFG-MTS allocation:** Cohort 1 metros must include the in-year UDFG-MTS allocation in their 2025/26 adjustments budget, following its approval in the 2025 National Adjusted budget/DORA amendment bill. This is the performance reward for submission and Council approval of A3-PIAP v1 and the making of the Minimum Commitments;
- **Ring-fencing and alignment with PIAP activities:** Adjusted budgets must ensure incentive funds are used for MTSP-related operational and capital reforms only. Budget shifts may be required to align spending with PIAP implementation, especially early reform activity packages and organisational readiness measures; and
- **Updating A3-PIAP-linked spending profiles:** A3-PIAP v1 (approved June 2025) contains indicative spending plans. These must now be reflected in adjustments budgets, with corresponding procurement plan adjustments where necessary. It is expected that these funds in the adjustments budget reflect reform start-up and priority spending, such as those associated with the Minimum Commitments, identified through financial modelling and in updated trading service business and investment plans. As Year 1 has a typical reporting schedule, metros must ensure internal systems are aligned to enable two quarterly spending reports and one annual performance report.

### Preparing the 2026/27 Budget (Cohort 1 and Cohort 2)

For Cohort 1 metro trading services, 2026/27 is the first implementation year, to achieve performance targets set in the A3-PIAP v2 (to be Council-approved by June 2026). That performance can only be verified during 2027/28. During 2026/27, Cohort 1 performance will be verified only on maintaining of the Minimum Commitments.

Budget preparation must include:

- **Funding full A3-PIAP implementation:** Operational and capital budgets must support Year 2 reform milestones, aligned with financial models and updated business and investment plans, including strengthening core management capacity, reducing technical and commercial losses, improving revenue performance, and undertaking priority network upgrades in support of the relevant A3 PIAP indicators;
- **Integrating expected incentive revenue:** Budgets must incorporate the **verified Year 1 incentive allocation for 2026/27**, reflected under the UDFG-MTS component and aligned with relevant *m*SCOA posting level accounts; and
- **Ensuring alignment between the A3-PIAP v2 and MTREF:** A3-PIAP v2 is the binding multi-year plan for performance measurement and should drive reprioritisation within the 2026/27 MTREF. Final sectoral allocation decisions (within the permissible Water and Sanitation, Electricity and Energy and Solid Waste Management ranges) must be reflected in the tables and adopted budgets; and

**Cohort 2 metros** entering the programme in 2026/27 must finalise and obtain Council approval of A3-PIAP v1 by June 2026 and budget for preparatory reform activities, including any diagnostic assessments, organisational restructuring, and development of business and investment plans.

### Independent Verification: role and process

The Independent Verification Agent (IVA) verifies metro performance to inform a performance score. This score is used by the grant manager to determine each trading service's share of the incentive allocation. The IVA verifies **metro performance against the Minimum Commitments** (made, achieved and maintained) and **annual performance** against scalable performance indicators.

**Metros must upload** all performance claims and evidence to the National Treasury's MTSR online portal (in development and scheduled for rollout in early 2026). Metros must also prepare

internal data, reporting and governance arrangements to use this portal from the first 2026 submission cycle onward.

The IVA timeline relevant to 2026/27 budgeting is as follows:

- 15 August 2026: first performance evidence uploads for 2025/26;
- 30 September 2026: final evidence uploads for 2025/26;
- 31 October 2026: IVA submits verification outcomes to NT grant manager;
- November 2026: National Steering Committee confirms results; and
- February 2027: incentive allocations communicated via Budget Allocation Letters from NT grant manager.

### Streamlined and Integrated Reporting Requirements

While the MTSR includes its **own quarterly and annual reporting requirements, which are necessary for performance verification and incentive administration**, the reform has been explicitly designed to **leverage existing metro reporting systems** to avoid duplication or unnecessary administrative burden.

The MTSR therefore aligns with and draws upon: **mSCOA implementation; Section 71 monthly and quarterly reporting; MFMA Circular No. 88; and conditional grant reporting**. MTSR seeks to **minimise additional reporting** and strengthen existing systems rather than create parallel processes.

### Reference to Existing Guidance

This Circular should be read together with: **MTSR Guidance Notes 1–5, MTSR Guidance, Note 4 Addendum Indicator Definition Addendum, MTSR Sector Resource Documents (W&S, E&E, SWM), the forthcoming MTSP Programme Operations Manual (POM), 2025, UDFG Framework and any further technical guidance**.

### 2.3 Criteria for the release of the Equitable Share

The criteria for the release of the equitable as covered in MFMA Circular No. 122 remain relevant and are still applicable to the release of equitable share instalments in the 2026/27 financial year.

Failure to comply with the criteria will result in the National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

The following criteria will be applied in relation to addressing **UIFWe** and the implementation of consequence management as required in terms of Chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings:

- The municipality's UIFWe balance (audited) as at 30 June 2025 has not decreased by 75 per cent in the unaudited 2025/2026 AFS as submitted to the AGSA;
- The municipality did not have a disciplinary board in place as at 30 June 2026; and/or
- Notwithstanding the municipality having a DC Board in place, not all UIFWe matters have been referred to the DC Board during the 2024/2025 financial period and/or
- Municipalities have not instituted disciplinary measures stemming from UIFWe incurred up to 30 June 2025 in the 2025/26 financial year.

The National Treasury will start using the prevention of UIFWe as required in terms of sections 62 and 78 as a criteria from the 2026/27 financial year. It is therefore crucial for municipalities

to start implementing measures to curb the incurrence of UIFWe as required in terms of sections 62 and 78 of the MFMA.

In addition, those municipalities currently under mandatory intervention in terms of Section 139(5) of the Constitution and who fail to comply with submitting monthly progress reports on the implementation of the financial recovery plan in terms of Section 146(1)(c) of the MFMA, will also be eligible to have their equitable share allocations withheld with effect from the 2026/27 financial year.

The Joint Circular issued by the Ministers of CoGTA and Finance on 8 September 2025 with regard to Free Basic Services will also be considered as a criteria going forward.

## 2.4 Stopping and re-allocation guidelines

Following the 2025/26 mid-year expenditure reports (second quarter) in terms of section 10 of the 2025 DoRA and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury intends to invoke section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year. Further, in terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2026**.

As part of the annual process for the stopping of the grants that underperform, National Treasury will engage with transferring officers to identify municipalities that are at risk of underspending based on their in-year performance using both the performance reports submitted by transferring officers and the verified *mSCOA* data strings. While the process remains standardised across departments, a differential approach may be applied where justified. This recognises that certain grants may face distinct performance dynamics. However, this process will not compromise overall consistency, fiscal prudence or accountability.

### Stopping criteria

National Treasury will within 14 days from receiving the recommendations from the transferring officers issue letters to municipalities with the intention to stop the allocations based on recommendations from transferring officers and/or at the National Treasury's own discretion/assessment. Municipalities are requested to submit representations to National Treasury, providing motivation for the following:

- Expenditure reported as at 31 December 2025 (40 per cent for allocations under R100 million and 45 percent for allocations over R100 million);
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (ring fencing) (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rollover for 2025/26 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2026, i.e., commitment that the municipality will not request rollovers against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2025;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury where the municipality anticipates that it will not fully utilise grant funds before 30 June 2026;
- All reporting must be accurate and aligned to mSCOA system; and
- An acceleration plan against the 2025/26 approved implementation plan.

The National Treasury will then give notice in the Gazette of the stopping of an allocation or a portion thereof in terms of section 18 (5), and include in the notice, the effective date and reason for the stopping.

### **Reallocations:**

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2025/26 financial year.

Once stopping of funds has been confirmed through consultation, National Treasury reassesses the performance and reallocates funds to municipalities that demonstrate capacity to absorb additional allocations. Reallocation follows a structured sequence guided by the points mentioned below to preserve the benefit of funds within the original location. Funds are allocated:

- First within the same district;
- Then within the same province; and
- Only then nationally, in cases where no suitable recipient exists within the province.

Municipalities become eligible for additional funding if they have spent at least 70 per cent or more of their original allocation, have credible and shovel-ready projects, demonstrate strong compliance with MFMA and DoRA reporting requirements and maintain realistic cash-flow projections. Historical performance including their ability to manage additional allocations in previous years is also considered.

Where applicable, Water Services Authorities may be prioritised for water and sanitation projects due to service delivery imperatives, while non-WSA municipalities may receive priority for well-prepared and impactful roads projects.

## **3. 2026 Local Government Elections and the budget process**

### **3.1 Transitional processes – development and adoption of IDPs during the 2026 election year**

The 2025/26 municipal financial year represents the last year of the current municipal councils' electoral term. The the next municipal election to usher in new councils is expected to take place between November 2026 and January 2027 in terms of section 24(2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This scenario poses a latent challenge in so far as adherence to legislated timeframes regarding the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2026, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council is expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming council be unhappy with the priorities set by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed amongst others, at guiding municipalities regarding the adoption of IDPs during an election year.

### **3.2 Hand-over reports for the newly elected councils**

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The purpose of this hand-over report is to provide the new councils with important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy (where applicable);
- An overview of the municipality's financial health, with specific reference to:
  - Its cash and investments, and its funding of commitments (Table A8);
  - Cash coverage of normal operations (see Supporting Table SA10);
  - Creditors outstanding for more than 30 days and the reasons for delayed settlement;
  - Current revenue collection levels and debtors outstanding for more than 30 days; and
  - The extent of existing loans and associated finance and redemption payments.
- The municipality's 2024/25 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2026/27 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important to the transitioning process.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2026/27 MTREF budget, the mid-year budget and performance

assessment report for 2026/27, the latest monthly financial statement, and the annual report for 2024/25.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

## 4. Revenue Management

### 4.1 Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, at higher risk of non-technical losses, particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration the recommendations and standards set out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity, Water, Wastewater and Refuse services and the Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role;
- The municipality to demonstrate in its MTREF submission (narrative and *m*SCOA data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner.

### 4.2 Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand, and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies, and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas to optimise revenue collection processes ultimately.

All municipalities had to complete the tool during the 2025/26 MTREF and are required, as part of the upcoming 2026/27 MTREF preparation process to thoroughly review the revenue value chain and affect changes to the tool reflective of such review as may be needed. As part of the review, the municipality must record clear progress and corrective actions undertaken in relation to each focus area identified during the municipality's 2025/26 compilation of the tool. It is noted that municipalities with revenue collection rates below 85 per cent (per the 2024/25 annual financial statements (AFS) and all municipalities participating in both the Municipal (Eskom) and or Water Debt Relief programs must annually undertake the full exercise (not only a review) until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The National Treasury recently strengthened Functional Area nine (9) – Finance Department Functions of the tool to enable municipalities to capture comments under this functional area. With effect from December 2025, any municipality compiling and or reviewing its revenue value chain as required in terms of this circular must use the **updated Municipal Revenue Assessment Tool included as Annexure A to this Circular**. The entire tool must be uploaded together with all the required worksheets included.

#### 4.3 Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget

Circular No. 129. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased in over two to three years and can be approved for the outer years (2027/28, 2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

The National Treasury Tariff Tool was updated to provide alternative methods of wastewater tariff modelling and to allow municipalities to allocate the municipality-specific percentage of indirect cost allocated across the different services. The municipality must ensure that the percentage allocated to indirect costs used in the Tariff Tool compilation perfectly aligns with the municipality's Budget- and Tariff-related Policies submitted as part of the tabled, adopted, and adjusted MTREF submissions. With effect 2025/26 (Quarter 3), metropolitan- and secondary cities are also required to complete and upload the Cost Reflective Tariff Tool in the National Treasury Tariff Tool format to the GoMuni portal as part of the tabled, adopted, and adjusted MTREF submissions.

Should the municipality through the completion of the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommend it is prudent for the municipality to undertake a full Cost of Supply study (COS) for that service since tariff gaps may be indicative of an unfunded revenue component of the municipality's MTREF. With effect from 2025/26 (Quarter 3), all municipalities must use the **updated National Treasury Tariff Tool included as Annexure B to this Circular. A Tariff Tool procedural manual is also included in Annexure B to this Circular** to assist municipalities in undertaking the Tariff Tool exercise.

#### 4.4 Electricity Tariffs

##### ***Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications***

The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006 ('ERA') (as amended), read with the MFMA and incorporated in the licence conditions of licensees (also municipalities). Municipalities are therefore reminded that all municipal tariff applications for the 2026/27 financial year must be accompanied by the required Cost of Supply (COS) studies and **submitted to NERSA before the outer deadline of 12 December 2025**. Failure to comply with these requirements will result in the municipality being prohibited from making any adjustment to the electricity tariffs for the 2026/27 financial year. NERSA already confirmed to municipalities that only complete municipal applications received before 12 December 2025 will be processed and approved for implementation with effect from 01 July 2026.

Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the provisions of the ERA. Section 15 of the ERA prevents any licensee from charging a tariff that is not approved by the Regulator. Licensed distributors should note that their current tariffs will expire on 30 June 2026 and that there will be no automatic extension, as the tariffs are approved annually.

To facilitate timely submissions to NERSA and the opportunity to supplement where NERSA identify any gaps in municipal submissions, the National Treasury urges municipalities to annually before 31 October submit to NERSA and subsequently upload to the GoMuni Portal, the municipality's:

- Latest **updated and or reviewed COS** (approved by Council) supporting its Electricity tariffs application for the MTREF to NERSA and parallel upload such to the GoMuni Revenue Portal. The COS must be uploaded to the GoMuni Revenue Portal in PDF format (the content must be in the NERSA content format), and include a file heading of: **"Demarcation Code\_Municipality Name\_Cost of Supply Study (period)";**

- **NERSA D-forms** submitted to NERSA, supporting its Electricity tariffs application for the 2026/27 MTREF to the GoMuni Revenue Portal in the Excel format required by NERSA, and include a file heading of: "**Demarcation Code\_Municipality Name\_NERSA D-form (period)**"; and
- **NERSA’s letter approving the municipality’s energy tariffs** for the MTREF annually with the tabled and adopted MTREFs. The municipality must upload the letter with the correct saving convention: "**Demarcation Code\_Municipality Name\_NERSA tariff approval (period)**".

**4.5 Municipal Valuation Roll Reconciliation Tool**

Reference is made to MFMA Circulars No. 93 (paragraph 3), No.98 (paragraph 4.1), No. 123 (paragraph 5.1), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality’s rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the **updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular**. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the tool.

<b>The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:</b>	<b>Timeframe</b>
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on, together with the Council resolution that approved such.	Annually, with the tabled and adopted MTREF’s
2. The municipality’s time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3. The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR).  <b>**Note – The municipality to submit an updated Part A GVR to the GoMuni portal every time that it undertakes a supplementary GVR.</b>	Annually or every time that a supplementary GVR is undertaken
4. Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly. The monthly reconciliation should be maintained and made available on request to the Treasuries and or the Department of Cooperative Governance (DCoG).	Quarterly and only upon request of NT / relevant PT / CoGTA monthly
5. Property Rates Transaction List (for the 3rd month of every quarter) – in excel format.	Only upon request of NT / relevant PT

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

**4.6 Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury**

Municipalities are cautioned on the iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities, parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not remit to the municipality what is collected and /or claims a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not undertaking weekly /monthly reconciliation of what they provide / sell (also via prepaid) vs. the revenue they receive from the service provider(s).

The MFMA, read together with the recently assented Public Procurement Act, provides a clear framework for procurement in local government. The MFMA regulatory framework, in terms of section 116, read with MFMA Circular No. 62, furthermore, provides clear guidance on how amendments to contracts should be undertaken. In our view, any offerings beyond the initial scope of the contract should not be considered a contract amendment but rather a material change or extension of scope, warranting a whole new separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into or extend any related vending system(s) / solution(s) without the views of the provincial and National Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she / he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

Any municipality procuring must first request the National Treasury and relevant provincial treasury for written input. The municipality should send any request for the written input of the National Treasury together with the proposed contract for such a service offering to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [RT29.LGBA@treasury.gov.za](mailto:RT29.LGBA@treasury.gov.za) and [Wayne.McComans@treasury.gov.za](mailto:Wayne.McComans@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

Municipalities are advised that the Office of the Chief Procurement Officer (OCPO) will soon initiate a tender process for a transversal contract establishing a panel of vending service providers. In the interim, until the panel is awarded and operational, municipalities must obtain prior written approval from National Treasury before procuring any new vending service providers. Permission to proceed with any such vending contract will only be authorized with the express written permission of National Treasury. Once the panel is awarded and operational, municipalities must procure vending services from the approved vendors. Should a municipality elect not to utilise the transversal contract, a comprehensive motivation, including full reasons, must be submitted to National Treasury for consideration.

#### **4.6A Smart Meter end-to-end solutions**

“Smart Meters” means meters that are components of an integrated end-to-end solution procured under the National Treasury’s transversal contract **RT29-2024**, or any future transversal contract replacing RT29-2024. This solution includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.

Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the meter hardware. The latter is insufficient and will not deliver the intended benefits of smart metering. The full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously. Buying only the device is similar to purchasing a cell phone without a SIM card and network service: the handset exists, but the core functionality is unavailable. The same principle applies to smart metering.

The integrated solution under RT29-2024 is designed to support key municipal priorities:

- Improved service delivery through accurate, timely consumption data, fewer billing disputes, and quicker identification of faults and tampering;
- Financial sustainability through better revenue collection, reduced technical and non-technical losses, and more reliable cash flow; and
- Transparency and accountability through auditable metering data, consistent reporting, and better information for council, management, and oversight bodies.

An end-to-end solution ensures seamless data transfer from the meter to the back-office systems, enabling automated billing, exception reporting, and management dashboards. It also embeds structured training, and skills transfer so that municipal officials can operate and manage the system, rather than relying indefinitely on service providers. Support and monitoring components are essential to keep the system stable, secure and functional over time.

Municipalities are cautioned against partial procurement, such as buying only the meter hardware or bypassing the transversal contract for individual components. This often results in:

- Incomplete or manual integration with billing and finance systems;
- Limited or no training and skills transfer to municipal staff;
- Weak monitoring and reporting, undermining loss-reduction and revenue-enhancement efforts; and
- Poor value for money, project failures and potential audit concerns.

Municipalities are encouraged to use plain language when communicating smart metering projects internally and with council. Avoid unnecessary technical jargon and frame the discussion around strategic objectives: better service delivery, stronger revenue, and improved governance. It is useful to briefly explain to council as part of any decision-making process related to smart metering:

- why the full integrated solution is required;
- reference the terms and safeguards built into RT29-2024 or its successor;
- the components of the smart metering solution (meter, communication, platform, integration, training, support, monitoring); and
- The risks of procuring only one component versus an end-to-end system; etc.

It will assist non-technical stakeholders to better understand and assess the difference between a “device-only” purchase vs a true smart metering solution towards facilitating that any smart metering procurement is well planned, budgeted and implemented as a complete, integrated solution envisaged in RT29-2024.

#### **4.6B Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)**

Advanced Metering Infrastructure (AMI) for Large Power Users (LPUs) is not a technical luxury. It is a core financial control that helps municipalities stabilise cash flow, protect the bulk supply (i.e. Eskom) account, and reduce audit findings related to billing and losses. The National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.

Municipalities manage a large number of meters and should invest in bulk intake points to reconcile the volume of electricity consumed. If the LPU (Three Phase Direct Connect and

Three Phase CT/VT Connect) are not measured accurately, the municipality will under-bill, lose revenue, and struggle to reconcile its bulk electricity (i.e. Eskom) account. AMI directly addresses this risk.

Three Phase Direct Connect Smart Electricity Meter and Three Phase CT/VT Connect Smart Electricity Meter requires Cellular Communication & Platform access – these smart meters require 2-way communication to transmit data from the meters to the Head-End System or Dashboards and vice versa.

A current transformer (CT) is a device that acts as a step-down transformer to be connected to metering devices. It is used with AMI to measure the large current for meters/ relays etc. LPU customers normally have potential transformers (PT's) also known as a Voltage Transformers (VT) as part of the customer metering. By capturing the full load of these customers, smart LPU meters close gaps where older or incorrect metering leads to under-registration and hidden revenue leakage. Three-phase meters are critical for industrial and commercial users with complex load profiles. They support correct billing for businesses, reduce disputes and manual corrections, and improve predictability of revenue from this important customer group.

Check meters at bulk intake points provide an independent reading against which bulk supply invoices can and should be reconciled. This strengthens the municipality's position when validating bulk charges, detecting errors quickly and supporting credible disputes where required. Zonal meters divide the distribution network into manageable areas and make it possible to identify where technical and non-technical losses are concentrated, instead of relying on system-wide estimates. Statistical meters provide the data needed for demand forecasting, tariff design, and investment planning, including time-of-use and other advanced tariff structures.

In combination, CT/VT direct connect meters, three-phase meters, check meters, zonal meters and statistical meters give municipalities the ability to eliminate billing anomalies, reduce losses and strengthen cash flow. For example, correcting even a modest under-billing of five per cent on the top twenty LPUs can generate additional annual revenue sufficient to cover a substantial portion of the capital or lease cost of the metering programme.

Over the 2026 MTREF and beyond, municipalities are expected to identify all LPUs, bulk intake points and key zones that must be brought onto AMI, and to prioritise funding for this rollout ahead of non-essential projects. AMI commitments should be clearly reflected in the capital budget, the revenue-enhancement or loss-reduction strategy, and in the assumptions used for medium-term revenue projections. AMI data must also be used to refine tariff models, update loss-reduction targets, and support the monthly MFMA Section 71 in-year monitoring and reporting.

National Treasury and sector stakeholders will increasingly rely on AMI-derived information to assess revenue performance, system losses and the risk of non-payment of bulk supply. Municipalities are therefore encouraged to plan and fund AMI as a central part of their financial recovery and sustainability agenda, rather than as a stand-alone ICT or technical project.

#### **4.6C Request for Meter Statistical Information in terms of MFMA Section 74**

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the **“Meter Statistical information – Water and Electricity” workbook included as Annexure D to this Circular**. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a

consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10<sup>th</sup> working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

- The electricity sheet of the template workbook that needs to be completed, gathers detailed information on existing and planned electricity meters. It records, by ward or area, the number of smart, conventional and prepaid meters, unmetered points, and new meter requirements. This part of the workbook establishes the baseline and the size of the gap that the smart metering project must address. It allows municipalities to see clearly where the largest shortfalls and opportunities are within their electricity network; and
- The water sheet of the template workbook performs the same function for water services. It records ward-level water meter data, including existing meters, unmetered connections and new meter requirements. Together, the electricity and water requirements sheets define the total scope of metering work that must be funded and implemented, rather than relying on rough estimates.

#### **4.6D Smart Metering Financing Solutions**

Municipalities are cautioned against concluding agreements with service providers that are offering smart meter solutions at unreasonable costs. The National Treasury LGBA Chief Directorate, in collaboration with the Office of the Chief Procurement Officer (OCPO) are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting municipalities and their revenue sources. Official notification regarding these solutions will be communicated in due course. Municipalities are advised to wait for this official communication before finalising any smart meter-related agreements, or alternatively to formally request the National Treasury's input on such solutions before proceeding. Requests can be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

#### **4.6E Transversal Contract for the procurement of Smart Metering end-to-end solutions**

Municipalities must note and consider the guidance and contact information to participate in the transversal contract RT29-2024. It contains compulsory documentation and a step-by-step participation guideline which can be accessed on the National Treasury website at <http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx> under RT29-2024. Municipalities must familiarise themselves with the RT29-2024 pricing schedule and related documentation published on the National Treasury before submitting their participation application.

Applications to participate will be assessed against the municipal MTREF and cash flow, with affordability and sustainability evaluated by the relevant Local Government Budget Analysis (LGBA) directorate, in consultation with the National Treasury Revenue Management directorate towards facilitating that smart metering procurement and implementation is planned, budgeted, and implemented as an integrated solution.

#### **4.7 Training Tools of the National Treasury**

##### **Revenue Management Assessment Tool**

Municipalities must submit the Revenue Management Assessment Tool annually, as set out above. Training was already undertaken across all provinces, and the National Treasury will facilitate follow-up training during 2026/27, upon request, only for municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries.

Municipalities and provincial treasuries can request training through the relevant Provincial Treasury, which is responsible for coordinating training requests. It is noted that any National Treasury-deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

### **Tariff Tool**

All municipalities, including metropolitan and secondary cities, must undertake a tariff assessment in the format of the updated National Treasury Tariff Tool, as explained above. The National Treasury will facilitate training during January to March 2026, and thereafter, upon request only, to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day**, and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

### **Municipal Valuation Roll Reconciliation Tool**

The National Treasury confirms the guidance already provided in MFMA Circulars No. 130 and above to the effect that ALL municipalities must reconcile valuation rolls monthly and submit them quarterly to the National Treasury, together with the related documentation set out above. The latest format of the tool must be used as set-out above.

The National Treasury will facilitate follow-up training during January to March 2026, and thereafter, upon request, only to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries on the Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

#### **4.8 GoMuni Portal – Revenue Management Document Uploads required**

All municipalities are required to upload, annually, to the GoMuni Upload Portal, the Revenue Management-related documents included in Annexure E to this Circular, in the specified format and within the timeframes indicated. It is noted that **items 10 and 17 in Annexure E** are only relevant to Water Debt Relief participants, and **items 13, 15 and 16** to Municipal (Eskom) Debt Relief participants. In relation to **items 10, 13, 15, 16, and 17, all other municipalities must submit a zero (empty) form to prevent these items from reflecting as outstanding.**

#### **4.9 Monitoring – Water Debt Relief**

As outlined in paragraph 5.2 of the Water Debt Relief Guideline of the Department of Water and Sanitation (DWS), the DWS in collaboration with the relevant Water Trading Entity (WTE) and or Water Board (WB) and or Water User Association (WUA), National Treasury, and Provincial Treasury, will closely monitor the municipality's compliance with the conditions of its water debt relief approval.

The relevant National Treasury (non-delegated municipalities) or provincial treasury (delegated municipalities)<sup>1</sup> monthly to assess the municipality's compliance with the conditions and issue **the compliance certificate in the format of Annexure F attached to this Budget Circular** to the DWS, and relevant WTE/WB/WUA via: [munic.incentive@dws.gov.za](mailto:munic.incentive@dws.gov.za) and to the municipality in one email no later than 20 working days after month-end. It is the responsibility of the DWS to ensure that the certificate, together with any DWS input as may be relevant reaches the relevant WTE/WB/WUA within one (1) working day of the Treasuries submission.

The relevant WTE/WB/WUA is to consider any inputs as part of its own assessment and monthly report on any participating municipality's compliance via email to: [munic.incentive@dws.gov.za](mailto:munic.incentive@dws.gov.za) and [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and to the municipality, including issuing a non-compliance letter at its sole discretion as may be relevant.

The National Treasury issued guidance to all Municipal (Eskom) and Water Debt Relief participants, guiding on the reporting required as part of the monthly MFMA section 71 statement. Municipalities must closely adhere to this guidance and the relevant Treasury assessments as part of the monthly compliance certification of any debt relief participant.

Municipalities must upload their Water Debt Relief application, together with the DWS approval letter, as a single PDF to the GoMuni Revenue Upload Portal.

#### 4.10 Delivery Agency Agreement(s) (DAA) with Eskom

Municipalities intending to enter into Delivery Agency Agreement(s) with Eskom should take note of the following with immediate effect.

**Step 1: The Municipal Systems Act (MSA) section 78 process is a requirement before the DAA can be concluded.** The National Treasury and the Department of Cooperative Governance (DCoG) legal services jointly confirm that the process in section 78 of the MSA must be followed before a municipality may enter into any DAA that proposes that Eskom take over the electricity function from and/or operate the service on behalf of the municipality. Section 78(1) of the MSA provides the process to be undertaken when deciding on a mechanism to provide a municipal service in the municipality or a part of the municipality, or to review any existing mechanism, and would need to be applied first.

The municipality may, before it decides on an appropriate mechanism, explore the possibility of providing the service through an external mechanism under MSA section 76(b). Once a municipality has decided to utilise an external mechanism, such as entering into an agreement with an organ of state to provide the service, it may do so, considering section 110(2)(b) of the MFMA in order to contract directly with an organ of state, in this case, Eskom.

The MSA section 78 criteria and process must be complied with regardless of whether the electricity license will remain that of the municipality in terms of the proposed DAA.

The MSA does not prescribe any period or deadlines within which this process must be concluded, and the municipality, planning diligently, may comply with this process within the shortest possible period without jeopardising or delegitimising it. DCoG and SALGA confirmed that they can assist municipalities with the MSA section 78 process and should partner to

<sup>1</sup> Refer MFMA Circular Number 20 (Delegations).

provide support in this regard. Concluding a DAA with Eskom without following the MSA section 78 required process will be illegal, and all expenditure incurred in terms of such a DAA will be irregular under the MFMA.

**Step 2: A standardised DAA.** The National Treasury, DCoG, and the Department of Electricity and Energy (DEE), working with Eskom and SALGA, are to agree on standardised terms and conditions for DAAs. It is important that municipalities maintain the standardised terms in the agreement and not deviate from them. Additional terms may be included based on municipal-specific circumstances. It will be necessary for the municipality to obtain comments from its respective provincial treasury and provincial CoGTAs before signing the DAA.

**Step 3: Municipalities participating in Municipal (Eskom) Debt Relief** must, in parallel to the MSA Section 78(3) process, inform and obtain the inputs of the Treasuries and DCoG, demonstrating that the proposed DAA will facilitate the municipality's compliance with the debt relief conditions set out in the National Treasury's 2023 approval letter.

The municipality should send any request (refer step 2 and or 3 above) for the written input of the National Treasury together with the feasibility study (MSA Section 78(3)(c)) and the proposed DAA (any additions and or deviations must clearly be highlighted in the request) to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Wayne.McComans@treasury.gov.za](mailto:Wayne.McComans@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury and DCoG.

**Step 4: Submission of the DAA.** All municipalities signing a DAA with Eskom must submit the signed DAA together with the municipal council resolution approving such to the National Treasury to: [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section and parallel to the relevant Provincial Treasury and CoGTAs.

## 5. Budget and other management issues:

### 5.1 National Treasury Guideline on Budgeting for a Funded Budget

National Treasury is concerned by the many unfunded budgets adopted by municipalities. Municipal funding plans are not realistic or credible and there is insufficient effort to achieve financial turnaround and to progress from an unfunded budget to one that is funded. Municipalities are reminded to consult the National Treasury Guideline on budgeting for a funded budget issued during the 2018/19 MTREF to assist municipalities in preparing a funded MTREF budget and or use the guideline to develop credible funding plans. **For ease of reference the 2018/19 Guideline is included as Annexure G to this Circular.**

### 5.2 Employee related Costs

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.

In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.

Municipalities should reflect these negotiated salary increases in the budget submissions.

### 5.3 Remuneration of Councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

### 5.4 Using section 67 transfers to pay for councillor funeral costs

In terms of MFMA Circular 131 – Funds Transferred by Municipalities to Organisations and Bodies Outside the Government, section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government.

National Treasury is aware that municipalities are erroneously applying the provisions of section 67 of the MFMA to pay for deceased councillors' funeral costs. This practice is not permissible and constitutes non-compliance to Section 67 of the MFMA; and such transfer of funds is deemed irregular expenditure. This practice must immediately be stopped.

Any council policy which makes provision for the use of section 67 of the MFMA to make payment for councillor funeral costs must be rescinded with immediate effect.

Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members.

### 5.5 Review of human resource policies, benefits not provided for in collective agreements

Municipalities face rising financial pressure from providing in-service and post-employment benefits that are not covered by any South African Local Government Bargaining Council (SALGBC) collective agreement or supported by a long-term affordability assessment. These benefits create long-term liabilities and spending that are not aligned with the MFMA while municipalities overreach by setting unaffordable tariffs to accommodate such expenses in the budget. To support financial sustainability, municipalities must review all benefits provided to current and former employees to identify benefits that fall outside SALGBC agreements and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure.

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour

unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants.

## **5.6 Submission of payroll information on Central Supplier Database**

In recent years, more municipalities and municipal entities are incurring irregular expenditure due to awards made to persons in the service of the state, including municipal officials and councillors.

On 01 September 2015, the National Treasury launched the Central Supplier Database (CSD), which became fully effective for municipalities and municipal entities from 1 July 2016. The CSD provides a myriad of services, including the verification of state employees. Whilst information for National and provincial officials is available, municipalities and municipal entities are not consistent in submitting information to the CSD.

This lack of information has resulted in municipalities and municipal entities inadvertently making awards to persons in the service of the state, including awards made to their own officials and councillors. As such, municipalities and municipal entities are urged to submit all the relevant information to CSD.

This will enable all municipalities and municipal entities to be able to verify information and avoid possible non-compliance findings timeously.

## **5.7 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management**

As previously explained in MFMA Circular no. 129, municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) year-on-year. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating matters as required, or where such investigations are undertaken, municipal councils are not implementing the disciplinary boards' recommendations.

Municipalities are required to submit an action plan which must address the period from 02 January 2025 to 31 August 2026. The action plan should include monthly calendar actions that will allow for the monitoring of the action plan implementation.

### ***The action plan should include the following information:***

- plan to process the UIFWE balances up to 30 June 2026 by 31 August 2026, and how future UIFWE will be prevented with specific UIFWE prevention controls;

- the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2026 deadline; and
- the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board. This should include processes and procedures for the referral of matters to the disciplinary board.

This action plan must be uploaded to the *Muni eMonitor* as part of the evidence for UIFWE reporting.

### **5.8 Fruitless and Wasteful External Legal and Consultant Costs**

National Treasury has observed that municipalities (including municipal entities) incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. These costs place pressure on operating budgets and provide no value to the municipality. Legal or consultant fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure under the MFMA.

Legal costs linked to labour matters where procedures were not followed by the municipality, or for justified reasons, or to council matters involving unlawful meetings or invalid decisions, are avoidable and must be treated as wasted legal costs. Municipalities must also not incur legal costs to defend officials or councillors where there is clear negligence, misconduct, or deliberate misrepresentation of facts, including cases where material facts are withheld or altered, resulting in legal and consultant costs. Appointing lawyers or consultants to create a predetermined outcome, rationalise irregular conduct, or shield individuals from consequences exposes the municipality to irregular, fruitless and wasteful expenditure. Municipalities are reminded to exercise caution and prudence regarding such matters.

This section does not prevent a municipality from defending or instituting legal proceedings arising from a genuine and bona fide legal dispute. It also does not prevent a municipality from bringing self-review proceedings to set aside its own irregular or unlawful decisions.

### **5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes**

A recent concern noticed is the use of external consultants or lawyers to oppose Auditor-General South Africa (AGSA) audit findings, or to prepare opinions (including legal opinions) aimed at disputing audit findings that the municipality cannot justify in law or that do not align with the facts, or where material facts are distorted or have not been provided to the AGSA. Municipalities and municipal entities are forewarned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow AGSA's dispute resolution procedures to address audit disputes. Municipal officials are also specifically warned not to provide misleading or incomplete information to the AGSA to obtain a specific outcome, as these actions or inactions will qualify as both financial misconduct under sections 171 (municipalities) and 172 (municipal entities) of the MFMA and as a financial offence in terms of section 173 of the MFMA.

### **5.10 Request for information regarding procurement spend, employee related data and audit management reports**

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and

constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

One of the key principles underpinning the MFMA read with the Municipal Supply Chain Management Regulations is that of transparency. Therefore, a letter, signed by the Director General of the National Treasury in terms of section 74 of the MFMA, will be written to municipalities wherein similar information as referred to in the preceding paragraph is requested. The information requested is inclusive of personnel data within municipalities. The employee information requested should be available on the HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required template format directly from their relevant sub-systems.

### 5.11 Additional in-year reporting requirements

Reference is made to MFMA Circular No. 67 point 5.5. Municipalities must provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation include:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

## 6 Municipal Standard Chart of Accounts (*mSCOA*):

### 6.1 Release of Version 7.1 of the Chart

Version 7.1 of the *mSCOA* chart is released with this circular and must be used to compile the 2026/27 MTREF. The linkages to chart version 7.1 can be downloaded from the Local Government Database and Reporting System (LGDRS) on the following link under the *mSCOA*/List *mSCOA* WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government Database and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must therefore use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting Regulation (MBRR) Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) will be aligned to chart version 7.1. A protected version of these Schedules for version 7.1 of the A1S will be available by 31 January 2026 on the MFMA Webpage and the LGDRS under GoPublic / Explore *mSCOA* on the links below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

[https://lg.treasury.gov.za/ibi\\_apps/portal/Explore\\_mSCOA](https://lg.treasury.gov.za/ibi_apps/portal/Explore_mSCOA)

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal, as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

To ensure that all integrated municipal system solutions have incorporated the required changes for *m*SCOA chart version 7.1, several municipalities across all systems will be required to submit test data to the LGDRS in January and February 2026. Communication in this regard will follow in January 2026.

For the National Treasury to consider a new chart change in version 7.2 of the chart, the issue must be logged with all relevant details and supporting documents on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2026. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:  
[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when an FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process concludes annually by the end of October. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be sent to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

**6.2 Important changes in *m*SCOA chart version 7.1**

**Capitalisation of conversion costs to water inventory**

MFMA Budget Circular No 129 dated 6 December 2024 detailed the requirements for the accounting treatment of water inventory costs in terms of Generally Recognised Accounting Practises (GRAP) 1.104, 12 (paragraphs 19 to 28) and 17.22. *m*SCOA chart version 7.1 addresses the capitalisation of conversion cost from the nature of the expense to Water Inventory as required in terms of these GRAP standards.

In addition, the Accounting Standards Board (ASB) FAQ 3.3 guides the measurement of Water Inventory as follows:

- *Entities need to develop their own accounting policies to measure water using the principles in GRAP 12.*
- *After the entity demonstrates that it can recognise the water, it is initially measured as follows:*
  - *Costs incurred to bring the inventory to its current location and condition including related infrastructure costs. Some examples include costs of extraction and depreciation; plus*
  - *Costs of conversion.*

As per the guidance provided in the GRAP standards and ASB, the capitalisation of conversion costs should align with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). Toward this end, the following credit accounts have been included in version 7.1 of the *m*SCOA chart:

Account	Change in chart version 7.1
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1	Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory	<ul style="list-style-type: none"> <li>• Credit account adjusted</li> <li>• Updated the description and definition to include Water Inventory for all posting levels</li> </ul>
2	Capitalisation of Electricity Costs	Credit account added
3	Contracted Services (Maintenance)	Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Maintenance of Building and Facilities</li> <li>• Capitalisation of Maintenance of Equipment</li> <li>• Capitalisation of Maintenance of Unspecified Assets</li> </ul>
4	Capitalisation of Depreciation of Water Treatment Works	Credit accounts added
5	Operational Costs	Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Courier and Delivery Services Costs</li> <li>• Capitalisation of Vehicle Tracking Costs</li> <li>• Capitalisation of Wet Fuel Costs</li> <li>• Capitalisation of Licences Costs</li> </ul>

The chart was also updated to allow for the accumulation of the following additions to water inventory: system input volume:

- Water Treatment Works: Acquisitions;
- Bulk Purchases: Acquisitions; and
- Natural Resources: Acquisitions.

### Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *mSCOA* chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and

- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *mSCOA* chart version 7.1. The updated linkages to the MBRR supporting table SA30 are attached as **Annexure H: Cash Flow Linkages**.

### Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *mSCOA* chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *mSCOA* chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

### 6.3 Improving *mSCOA* implementation

#### *mSCOA* e-Road Map

Municipalities are required to develop and implement a *m*SCOA road map to address gaps in the implementation of the *m*SCOA Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *m*SCOA road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *m*SCOA road maps on the FMCMM web-based platform. The web-based *m*SCOA Road Map assesses compliance with regards to *m*SCOA implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *m*SCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *m*SCOA non-compliance, as well as the *m*SCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

### **Regulation of the minimum business process and system specifications for *m*SCOA**

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *m*SCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *m*SCOA implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *m*SCOA.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

The draft documents are also available on the *m*SCOA one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

[E1 Draft Regulations - Consultation - Shared](#)

All comments and submissions are requested **by 31 January 2026** and must be submitted to [mscoa@treasury.gov.za](mailto:mscoa@treasury.gov.za) to allow for consolidation and inclusion in the final regulations.

## **6.4 Improving *m*SCOA data string credibility**

### **Introducing a 3<sup>rd</sup> validation rule**

Currently, the LGDRS implements automated stage 1 and 2 validations to ensure that credible data strings are submitted to the GoMuni Upload portal. The stage 1 validations verifies that the file structure is correct, while the stage 2 validation verifies that the *m*SCOA chart has been used correctly across 18 validation areas. Details on the stage 2 LGDRS validations are attached as **Annexure I**.

A third stage automated validation will be introduced from the 2026/27 MTREF to validate the credibility of *m*SCOA data strings. Details in this regard will be communicated when available.

## 7 The Municipal Budget and Reporting Regulations:

### 7.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156  012-315 5866/082 887 2968	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal  eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866  012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
North West  Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156  012-315 5079	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape  Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>

Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
Local government Conditional Grants			<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a> <a href="mailto:Sandra.admams@treasury.gov.za">Sandra.admams@treasury.gov.za</a>
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadash Ramjathan)		<a href="mailto:revenuemanagement@treasury.gov.za">revenuemanagement@treasury.gov.za</a>

## 8 Submitting budget documentation and A schedules for the 2026/27 MTREF

### 8.1 Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: *m*SCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.;
- [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries;
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za); and
- *m*SCOA [Regulations@treasury.gov.za](mailto:Regulations@treasury.gov.za) – all inputs and comments relating to the intended *m*SCOA Regulations on the minimum business processes and system specifications; and
- [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za) – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### 8.2 Time frames for submission

The LGDRS will be locked at 00:00 on the 10<sup>th</sup> working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *m*SCOA data strings to the LGDRS.

The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents, including budget-related documents, Annual Financial Statements, and Annual Reports, to the National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

### 8.3 Updating of contact details on GoMuni

Municipalities are reminded that it is their responsibility to ensure the minimum, that is, to update their contact details monthly on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned (“undeliverable”) and do not reach the intended LGDRS users because of outdated contact information. Updates to contact details made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators who were nominated by the Municipal Manager for this purpose within each municipality.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The names of the respective Contact Administrators for each municipality are indicated in the contact information list on the LGDRS.

### 8.4 Training on GoMuni and mSCOA

The National Treasury training schedule and registration links for 2026 to assist municipalities, national and provincial government departments and other stakeholders that require new or refresher training on how to draw reports on the LGDRS and technical support on mSCOA, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal/GoMuni\\_Navigation](https://lg.treasury.gov.za/ibi_apps/portal/GoMuni_Navigation)

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**05 December 2025**



## Municipal Budget Circular for the 2026/27 MTREF

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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2025 - 2029**

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

Source: National Treasury Budget Review 2026.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In April 2024, the National Treasury initiated a comprehensive review of the budget process, with the goal of identifying and implementing reforms that would enhance the efficiency, transparency, and effectiveness of public resource allocation. It has resulted in a set of accountable reform proposals outlined below.

### Targeted And Responsible Savings (TARS) and Spending Reviews

These MTEF guidelines introduce a new mechanism entitled Targeted and Responsible Savings (TARS), which is intended to identify and remove low-priority or underperforming programmes from the budget to reduce aggregate expenditure and, where appropriate, reallocate funding towards the priorities of governments outlined in the Medium-Term Development Plan (MTDP).

In line with the government's commitment to identify wasteful, inefficient, underperforming, and low priority programmes and ensure a more streamlined and effective allocation of resources. At national level the following initiatives are being utilised for the identification of programmes to be included the TARS process:

- Spending reviews;
- Previous work should be updated where appropriate to inform implementation;
- Outcomes of new sectoral reviews such as the Active Labour Market Policy (ALMP) and the review of infrastructure conditional grants should be implemented;
- New data driven approaches;
- Use of technology to eliminate double dipping in social grants and other programmes (e.g. community works programme);
- Annual audit of ghost workers and payroll irregularities;
- Updated proposals on public entity and departmental rationalisation;
- Resolve inefficiencies in public sector wage bill;
- Implement personnel expenditure review completed by the Department of Public Service and Administration (DPSA);
- Finalise extended review of public entities remuneration; and
- Technical baseline analysis and institutional reviews to ensure that departments and public entities are appropriately aligned to mandates.

All municipalities are encouraged as part of the annual municipal budget preparations process to progressively introduce the same approach which will enable the Council of a municipality to consider more appropriate the trade-offs when policy choices are made in conclude the budget for a specific cycle. Depending on the response observed by the National Treasury, further guidance will be issue in future.

## 2. Key focus areas for the 2026/27 budget process

### 2.1 Local government conditional grants and unconditional grants allocations

For the 2026/27 financial year, the overall direct allocations to local government amount to R182.3 billion, made up of R110.1 billion in the local government equitable share; R54.7 billion in direct conditional grants and R17.5 billion in the General fuel levy sharing with metros. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising. The overall direct allocations to local government grow by an annual average rate of 3.1 per cent and the local government equitable share and related allocations grow by 4.4 per cent over the 2026 MTEF period.

#### ***Notable changes to the conditional grants system***

Given the ongoing review of the conditional grants system, there are several local government reforms proposed to conditional grants. The reforms are aimed at streamlining funding flows, reducing duplications, and aligning recurrent obligations with the appropriate funding base:

- The merger of the baselines of the integrated national electrification programme grant, and the energy efficiency demand side management grant in 2026/27 to focus on energy

efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term energy security goals;

- The Infrastructure Skills Development Grant (ISDG) will remain under the management of the National Treasury for the next three financial years when it will cease to exist as a conditional grant. To assist this transformation, the grant has ceased the intake of new graduates to allow the current graduate cohort to complete their training; and
- To protect infrastructure investment from municipal dysfunction, a general clause has been introduced in the 2026 Division of Revenue Bill. It will enable the National Treasury to redirect infrastructure grants from local municipalities that have proven incapable of implementation to the Development Bank of Southern Africa, the Municipal Infrastructure Support Agent or capable district municipalities.

## 2.2 Post 2025 MTBPS changes

There are a number of reductions, several further cuts beyond the CPI adjustments and reprioritisations proposed in the 2025 MTBPS and these are effected to make funds available for other government priorities. These include:

### **Reprioritisations**

- A shift of R300 million in 2026/27 from the municipal infrastructure grant to the Department of Cooperative Governance's vote for the once-off gratuity payment to outgoing councillors after the local government elections;
- A shift of R536 million in 2026/27 from the direct component of the municipal infrastructure grant to the indirect component to address infrastructure delivery issues; and
- A shift of R19.2 billion (R5.7 billion in 2026/27, R6.4 billion in 2027/28 and R7.1 billion in 2028/29) from the urban settlements development grant to the metro trading services component of the urban development financing grant to strengthen core utility functions; and an additional incentive allocation of R8.6 billion over the MTEF period towards the metro trading services component of the urban development financing grant, confirmed from the provisional allocations made in 2025.

### **Reduction**

- The public transport network grant will be reduced by R8.3 billion over the MTEF period as part of the Targeted and Responsible Savings (TARS) process. This total reduction includes the R3 billion saving previously identified during the Medium-Term Budget Policy Statement (MTBPS), as well as further reprioritisations of R1.3 billion in 2026/27, R1.5 billion in 2027/28, and R2.5 billion in 2028/29. These additional funds are redirected to PRASA to accelerate the modernisation and replacement of critical rail signalling infrastructure.

### **Addition**

- An addition of R2.1 billion over the MTEF period to the regional bulk infrastructure grant for a regional wastewater treatment works project in Polokwane, funded through the Budget Facility for Infrastructure.

### **Further reductions**

- To make funds available and support the continuation of the implementation of the Presidential Employment Stimulus, reductions have been made on some conditional grants from the 2026 financial year. A reduction of R491 million in 2026/27 from the informal settlements upgrading partnership grant; a reduction of R784 million in 2026/27

from the integrated national electrification programme (Eskom) grant and a reduction of R921 million in 2026/27 from the municipal infrastructure grant.

### **Discontinuation**

- The discontinuation of the indirect neighbourhood development partnership grant, with its baseline of R219 million over the MTEF shifted to the Vote of the National Treasury and earmarked to support government's infrastructure reforms.

### **Correction**

- The correction of the BFI allocations for eThekweni Metropolitan Municipality, allocated through the urban development financing grant. The full allocation of R379 million for the non-revenue water project was erroneously allocated to eThekweni instead of being split between the municipality and the Infrastructure Fund as per the agreed work package. eThekweni's allocation in the urban development financing grant is reduced by R144 million over the MTEF and allocated to the Infrastructure Fund.

## **2.3 Review of the local government fiscal framework**

Government continues to be fully committed to a comprehensive review of the local government fiscal framework, and the Budget Forum has approved a detailed programme of action to guide this work, including detailed terms of reference and the procurement of specialist expertise to undertake the technical analysis. The review will consider the financial viability, effectiveness, stability and long-term sustainability of the local government fiscal framework, through a detailed examination of the policies, practices and mechanisms that govern how resources are allocated, managed and used at municipal level, because this examination is crucial to understanding the current state of local government finance. The work is organised around five core thematic areas: a national baseline profile of the local government fiscal framework, including distressed and better-performing municipalities, and refinement of the problem statement, the local government equitable share formula, local government expenditure reviews, fiscal leakages in local government, and additional revenue options, including undersubscribed existing instruments, new own-revenue sources and improved municipal borrowing to enhance infrastructure investment and maintenance.

Oversight and engagement structures have been established, including a Reference Group to provide expert input and validate findings, with four meetings aligned with key deliverables, a Working Group to coordinate technical inputs and monitor progress, with online meetings every two months, and a Core Project Management Group to manage execution, research and reporting, with fortnightly meetings. The review also provides for interviews and up to four online sessions with chief financial officers, municipal managers and senior planners from a sample of 32 municipalities, to ensure that the findings are credible, evidence-based and grounded in municipal realities.

The work will be undertaken over the 2026 MTEF period, and therefore, for this review to succeed and to reflect the realities on the ground, it is essential that all municipalities provide the requested data as a matter of urgency, including complete and reliable personnel information. Consequently, we urge those municipalities that have not yet submitted the required datasets to do so without delay, so that the analysis can be robust, comparable and fully representative of the sector.

## **2.4 Update on the review of the conditional grants**

The review process has been underpinned by extensive consultation processes since July 2024 during which the National Treasury presented the findings and recommendations of the review.

Most of the proposed reforms are intended for medium- to long-term implementation, while a select few have been prioritised for short-term introduction within the 2025 MTEF period. Further consultations have been conducted following the tabling of the 2025 Budget, focusing on reforms earmarked for medium- to long-term implementation. These ongoing engagements include impact assessments and preparatory work aimed at ensuring the successful rollout of the proposed changes. Over the 2026 MTEF period, government will roll out several local and provincial government reforms aimed at streamlining funding flows, reducing duplication, and aligning recurrent obligations with the appropriate funding base. These reforms are detailed in part 5 of the Explanatory Memorandum to the 2026 Division of Revenue under the relevant conditional grants.

## 2.5 Water crisis in South Africa

Water services across South Africa are becoming increasingly unreliable. Too many communities now experience intermittent supply, infrastructure failures and declining water quality.

105 out of 144 Water Service Authorities (WSAs) scored poor or critical in terms of the performance of their drinking water systems (Blue Drop) and/or wastewater systems (Green Drop) in the most recent reports. This means that water and sanitation services are failing in 73 per cent of WSAs – widespread failure of municipal water and sanitation services indicates a systemic problem. By September 2025, 53 out of the 105 worst performing WSAs had not yet produced corrective action plans to address their 2023 Blue, Green and No Drop report results.

At the same time, water demand is expected to exceed supply in several regions due to population growth, urbanisation, inefficient water use and climate change.

These pressures are already evident in major economic centres across the country, impacting on development and economic growth. Although South Africa is naturally water-scarce, the current crisis is primarily driven by municipal infrastructure and governance failures, while the uncertainty introduced by climate change multiplies all water related risks.

High water losses, ageing and poorly maintained infrastructure, weak financial management as well as growing municipal debts to water boards are placing the entire water value chain at risk. Water revenues are rarely reinvested into maintaining and upgrading infrastructure.

The Department of Water and Sanitation is advancing legislative and policy reforms. In parallel, the Metro Trading Services Reform, which was initially conceptualised around water services, utilises a performance-linked incentive grant to reward metros for improved governance, financial and operational performance. This reform will ensure that revenues from water and sanitation are reinvested directly into critical infrastructure to turnaround the vicious cycle of deteriorating water services in all eight metros (**Annexure A** – Water Scarcity issues dealt with in previous budget circulars).

## 2.6 Impact of infrastructure degradation on the economy

Widespread infrastructure failures, ageing assets and persistent underinvestment are increasingly constraining economic growth and service delivery across South Africa. Water, sanitation, electricity and transport infrastructure has been particularly affected.

The absence of functional and well-maintained basic service infrastructure disrupts business operations, increases operating costs and undermines investor confidence, stifling development and GDP growth. Industries that depend on reliable bulk services, such as mining, manufacturing, agriculture and logistics are impacted, with outages and service interruptions reducing productivity and raising the cost of doing business.

Deteriorating infrastructure also places growing fiscal pressure on municipalities, as emergency repairs and service backlogs drive a deteriorating and reinforcing negative cycle of increasing costs and decreasing service outcomes. Without sustained investment in maintenance, rehabilitation and expansion of infrastructure, these constraints will continue to weaken local economies, limit job creation and reduce the competitiveness of key economic centres.

To address these challenges, National Treasury has introduced a R54 billion performance-based incentive for metropolitan municipalities to support reforms in their trading services: water, sanitation electricity and solid waste services. The Metro Trading Services Reform is designed to ensure that revenue generated from these services is reinvested into maintaining and improving core infrastructure, strengthening the reliability and sustainability of municipal water services. Once trading services are ring-fenced and operating as viable utilities, can sustainably transfers to the rates account support other municipal functions such as roads, security and community services. The performance grant has been designed to incentivise metros to provide additional investment from their own revenues and loans to double the value of the reform to R108 billion. This investment in improved infrastructure will not only boost local economies but also unlock new investment opportunities.

## 2.7 Metro Trading Services Reform (MTR)

The Metro Trading Services Reform (MTR) is implemented through the Metro Trading Services component of the Urban Development Financing Grant (UDFG). This component of the UDFG provides a performance-based incentive to strengthen accountability, financial sustainability and operational performance in the water and sanitation, electricity and energy, and solid waste management trading services of metropolitan municipalities.

All metros must ensure that their 2026/27 MTREF reflects the indicative allocations published in the 2026 Division of Revenue Bill/Act and confirmed through Budget Allocation Letters issued by National Treasury. These performance-based incentive allocations may only be spent in support of the relevant trading services reform strategy and must be reported on accordingly.

Metro trading services participate in the reform in two cohorts, with differentiated requirements in 2026/27:

- **Cohort 1, entered the reform in 2025/26, includes:**
  - *Water and Sanitation:* Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekweni and Mangaung.
  - *Electricity and Energy:* Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekweni.
- **Cohort 2, entering the reform in 2026/27, includes:**
  - *Solid Waste Management:* all metros.
  - *Water and Sanitation:* Ekurhuleni and Nelson Mandela Bay.
  - *Electricity and Energy:* Mangaung and Nelson Mandela Bay.

### 2.7.1 Cohort 1: Programme Year-2 (2026/27)

For Cohort 1 trading services, 2026/27 constitutes Year-2 (first full year of implementation).

#### ***In advance of 2026/27:***

Prior to the commencement of the 2026/27, Cohort 1 metros were required to finalise, cost and obtain Council approval for each trading service's A3-PIAP v2.

Draft A3-PIAP v2 documents must:

- Be presented at the 2025/26 Mid-Year Budget Review (MYBR) in January/February 2026;

- Be presented again during the 2026/27 Benchmarking Engagements (April/May 2026); and
- Demonstrate alignment between the costing of reform activity packages and the draft 2026/27 MTREF.

The final Council-approved A3-PIAP v2 (by 30 June 2026) must:

- Reflect the metro's final sectoral allocation decision within the permissible ranges; and
- Be fully costed and consistent with the 2026/27 Council-approved budget tables.

***During 2026/27:***

- Metros must maintain all eight Minimum Commitments (M1-M8); and
- Metros must report against the full set of indicators as defined in Guidance Note 4, Annexure A (and in the Programme Operations Manual (POM)).

**For Cohort 1, 2026/27 is the first year in which trading services performance is assessed against Council-approved targets.** It is not a preparatory or "dry run" year. Achievement against these targets will be assessed between July-Sept 2026.

Failure to achieve or maintain Minimum Commitments may result in withholding and reallocation of incentive funds in accordance with DoRA and the POM.

### **2.7.2 Cohort 2: Programme Year-1 (2026/27)**

For Cohort 2 trading services, 2026/27 constitutes Year-1 (entry year).

***In advance of the 2026/27 year:***

- Cohort 2 metros received indicative allocations for their trading services for 2026/27 in the 2026 DoRB;
- Metros must finalise and obtain Council approval of A3-PIAP v1 by 30 June 2026;
- The eight Minimum Commitments (M1–M8) must be formally made by 30 June 2026; and
- Cohort 2 trading services should allocate their 2026/27 incentive to reform-related expenditure (e.g. reform start-up costs and reform-related capital expenditure).

***During 2026/27:***

- The eight Minimum Commitments (M1–M8) must be achieved by 30 June 2027; and
- Preparatory reforms, institutional restructuring, financial modelling, and business and investment planning must be completed by 30 June 2027.

### **2.7.3 Reporting and Independent Verification**

The Independent Verification Agent (IVA) verifies compliance with Minimum Commitments and performance against programme indicators.

Metros need to plan and budget for the forthcoming financial year, taking account of any positive or negative variance in expected incentive grant allocations for the forthcoming financial year. In other words:

- Performance for the **2025/26 financial year** will be independently verified between July-September 2026. The result of this verification **may affect Cohort 1's 2027/28 budget allocation and cohort 2's 2026/27 adjustments budget.**
  - Cohort 1's performance for 2025/26 will be assessed on a binary basis (in place / not in place), rather than through weighted proportional scoring, since the expected deliverable is a complete PIAP v2 with firm targets, supported by the business plan and budget which are two of the minimum commitments (M5 and M6).

- Cohort 2's performance for 2025/26 will be assessed based on submission of Council resolution to achieve the Minimum Commitments and approval of the A3: PIAP v1.
- Performance for the **2026/27 financial year** will be independently verified during July-September 2027. The result of this verification **may affect the metro's 2028/29 budget allocation**.

Metros are required to upload all performance claims and supporting evidence to the National Treasury MTSR online portal, scheduled to become operational in early 2026. Metros must ensure that internal data governance, reporting systems and management arrangements are aligned to enable timely and complete evidence submissions.

While the MTSR requires quarterly and annual reporting necessary for performance verification and incentive administration, these requirements are designed to leverage existing municipal reporting systems, including *m*SCOA financial reporting; Section 71 monthly and quarterly reporting; MFMA Circular No. 88 performance indicators; and standard conditional grant reporting frameworks. The reform seeks to strengthen existing systems rather than create parallel reporting processes or impose unnecessary administrative burdens.

### 2.7.4 Guidance documents and Programme Operations Manual (POM)

The Metro Trading Services Reform Programme Operations Manual (POM) will be released following the 2026 National Budget. The POM sets out the detailed institutional, financial, reporting, verification, governance and risk management procedures for implementation of the MTSR and administration of the UDFG-MTS component. The POM defines Minimum Commitments and performance indicators; specifies reporting templates and timelines; details IVA processes; and clarifies disbursement, stopping and reallocation provisions.

A number of Guidance Notes and related Annexures have been prepared to guide metros on the expectations of the MTSR performance incentive. These guidance documents set out what metros are expected to achieve in line with the reform to qualify for the incentive.

The Grant Framework in the 2026 DORB for the UDFG (MTS component) provides the expected outcomes, outputs, conditions and responsibilities for the performance incentive grant.

Metros must therefore implement the MTSR in accordance with the Grant Framework in the DoRB, the DoRA, the MFMA, its regulations and Circulars (including this Circular), related national legislation and policy, as well as MTSR Guidance Notes and their annexures and the POM.

## 2.8 Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remain relevant and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Municipalities must put systems and processes in place to comply with the criteria for the release of the equitable share. For example, to formally assign/delegate this to a responsible official, include it in performance agreements, have a council policy, create a standard operating procedure, and add this requirement as a SDBIP indicator.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of

Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## 2.9 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2025 (Act No. 12 of 2025), any conditional allocation or a portion thereof that is not spent at the end of the 2025/26 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2) of the DoRA. Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2025 DoRA, municipalities must include the following information with their submission to National Treasury. Municipalities must submit all rollover applications and queries related to the conditional grants to [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za).

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2025 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the service provider was appointed for delivery of the project before 31 March 2026;
  - b) Proof of project tender and tender submissions published and closed before 31 March 2026 or with the appointment of contractor or service provider for delivery of service before 30 June 2026 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Statement of Comparison of Budget and Actual Amounts; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2026 (attach cash flow projection for the applicable grant);
  - e) A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
  - f) The value of the committed project funding and the conditional allocation from the funding source;
  - g) Reasons why the grants were not fully spent during the year on the original allocation per the DoRA. This includes the Municipal Disaster Recovery and Response grants for transfers made during the 2025/26 financial year and not fully spent by 30 June 2026;
  - h) Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
  - i) An indication of the time period within which the funds are to be spent if the rollover is approved; and
  - j) Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2026, the application will be declined.**

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2025 DoRA, including the Municipal Manager and Chief Financial Officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2026;
3. Accurate disclosure of grant performance in the 2025/26 pre-audited Annual Financial Statements, (i.e., correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2025/26 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short-term investments) as at 30 June 2026 is equivalent to, or exceeds, the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests based on what is available in the bank.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2025/26 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2025/26 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2026. All invoices issued to the municipality before 31 March 2026 should be paid within the same year against the allocated conditional grants. i.e., invoices must be paid within 30 days.

## **2.10 Unspent conditional grant funds for 2025/26**

The process to ensure the return of unspent conditional grants for the 2025/26 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2026 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional

grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;

- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2026. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2025 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2026.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 23 October 2026;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 16 November 2026. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 24 November 2026; and
- Step 6: Any unspent conditional grant funds that should have but have not been repaid to the National Revenue Fund (NRF) by 24 November 2026, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 09 December 2026 equitable share allocation.

*All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.*

## **2.11 Rollover of the Urban Development Financing Grant: metro trading services component**

The normal rules regarding rollovers will apply to the incentive grant. Essentially the Budget allocated during the National MTEF and reflected in the annual Division of Revenue Act will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

While deadline for the submission of the rollovers, dates 31 August, earlier submission in the case of the Urban Development Financing Grant will receive a response promptly.

## **3. Budget and other management issues**

### **3.1 2026/27 Municipal Budget Tabling Timelines**

The 2026 National Budget was tabled by the Minister of Finance on 25 February 2026, which implies that Provincial Governments have two weeks thereafter to table the 2026 Provincial Budgets in the Provincial Legislators, i.e., 12 March 2026. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2026/27 MTREF Budgets before tabling on 31 March 2026.

The transfers from provinces to municipalities which are supposed to be included in provincial budgets and gazetted by provinces, should for all practical reasons also be available. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury have always advised municipalities to use the outer years

of the Annual DoRA as projections, add inflation to calculate the third year of the MTREF, when finalising the tabled budget.

For those municipalities where the budget was already in an advanced stage of preparations, they will have between tabling and the adoption stage (end of May 2026) to include and accommodate all the transfers for both national and provincial governments. This will allow National and Provincial Treasuries to verify and reconcile the transfers with the DoR Bill and provincial Gazettes.

### **3.2 Timeline for approving the revised Service Delivery and Budget Implementation plan (SDBIP) following the approval of the adjustment budget**

Section 54(1)(c) of the MFMA provides that the Service Delivery and Budget Implementation Plan (SDBIP) may be revised following the approval of an adjustments budget. However, the MFMA and the Municipal Budget and Reporting Regulations (MBRR) do not explicitly prescribe the timeframe within which the revised SDBIP must be approved after the adjustments budget has been approved by council. The absence of a specified timeframe may result in inconsistent interpretations and practices across municipalities. To address this gap and ensure consistent application, the National Treasury provides the following guidance to ensure that the approved adjustments budget informs the revised SDBIP:

- Council must approve the revised SDBIP during the same council meeting where the adjustments budget is approved, if there are no structural changes to the SDBIP; and
- If the adjustments budget results in structural changes to service delivery targets or key performance indicators (KPIs), the council must approve the revised SDBIP within ten (10) working days of the adjustments budget's approval. This will ensure that any changes to service delivery targets or KPIs stemming from the adjustments budget are included in the revised SDBIP within the ten (10) working days.

Although the MFMA allows municipalities to revise the SDBIP after the adjustments budget has been approved, these revisions should not result in excessive or unnecessary changes. Significant KPI changes must be clearly justified and must follow the criteria set out in paragraph 7 of the MFMA Circular No. 129.

The National Treasury discourages excessive changes to KPIs during mid-year adjustments, as these changes may undermine effective performance monitoring and accountability.

### **3.3 Caution to manage transition risk**

Municipalities are cautioned to adhere to the guidance provided in paragraph 3 (pages 4 and 5) of the Budget Circular No. 107 as the outgoing council may be tempted to prepare budget with unrealistically low tariff increases, additional absorption of unskilled staff, writing off debtors which can still be pursued and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens the municipality's financial sustainability and service delivery for the incoming Council after the elections".

National and Provincial Treasuries will be closely monitoring tabled budgets, collection rates and expenditure for any indications that the above guidance is not adhered to and appropriate consequences will be applied.

Municipal officials and councillors are reminded that interference in the implementation of the municipality's approved credit control policy may constitute an offence in terms of section 173(5)(a) of the MFMA. Offences in terms of the MFMA can result in a fine or imprisonment for up to five years, if convicted. In addition, the failure to properly implement the approved credit

control policy of the municipality by an official may constitute financial misconduct in terms of section 171 of the MFMA. In such a case, the municipality must investigate and, where necessary, institute disciplinary proceedings.

### 3.4 Warning not to enter into contracts having future budgetary implications as part of electioneering

Various municipal Councils in the past had entered into long-term contracts towards the end of their term therefore unfairly and carelessly financially committing the new Council.

Therefore, the current outgoing Council must not enter into such contacts and if there is a need, the Council should follow Section 33 of the MFMA in full. Failure to comply with such will lead to Section 216(2) being imposed until such a contract is nullified.

### 3.5 Cost reflective tariffs

In line with the guidance provided in MFMA Circular No. 132, municipalities need to complete the cost reflective tariff tool. If tariffs are not cost reflective already, the municipality needs to set out a path to achieve cost-reflective tariffs over the 2026/27 MTREF period.

At the time of issuing this circular NERSA has not yet confirmed the approved bulk costs municipalities must provide for in 2026/27. Municipalities must communicate clearly to the public that the electricity tariffs communicated in their tabled budgets may need to be adjusted once these are confirmed. Municipalities are advised to closely follow further guidance from NERSA.

### 3.6 Budgeting for a Funded Budget

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting **budget funding plans** as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. As communicated before with the release of MFMA Circular No. 129 (issued during December 2024), this will be the last year than a funding plan as an instrument to facilitate measurable progress will be allowed. The enforce of compliance with Section 18 of the MFMA will now start taking precedence.

## 4. Municipal Standard Chart of Accounts (mSCOA)

### 4.1 Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- Both operating and investing activities for *Interest, Insurance Refund and Retentions* must be accounted for based on the nature of the transactions; and
- The *Interest on short-term investment* (greater than 90 days but less than 12 months) and *long-term investments* (more than 12 months) must be populated within investing activities. Short-term investments are disclosed on the Statement of Financial Performance on table A4 of the A1 Schedule.

To give effect to this GRAP standard:

- A new operational funding source, namely *Insurance Refunds*, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the mSCOA chart;

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose; and
- *Construction Contract Revenue* will no longer form part of *Sales of Goods and Rendering of Services and Development Charges* will no longer form part of *Operational Revenue*. A new funding source was created to allow for the separate population of *Construction Contract Revenue* and *Development Charges* as part of *Other Revenue* on table SA30 of the A1 Schedule.

The structure of table A7 of the A1 Schedule and relevant cash flow linkages has also been aligned to the *mSCOA* chart version 7.1. The updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B: Cash Flow Linkages**.

#### 4.2 Guidance on submission of *mSCOA* roadmaps

Municipalities are reminded that the municipal *mSCOA* Road Maps must be revised annually as part of the annual budget process. The draft and final *mSCOA* Road Maps must be:

- Tabled and adopted in Council as part of the supporting documents to the budget; and
- Submitted in PDF format to the GoMuni Upload portal for review by National and Provincial Treasuries.

Going forward, municipalities are required to utilise the FMCMM web-based system to conduct self-assessments of their *mSCOA* road maps. This high-level self-assessment will identify gaps in *mSCOA* implementation that should be incorporated into and addressed through the municipal *mSCOA* Road Map. The e-road map must align with the objectives, tasks, and activities outlined in the municipality's comprehensive (traditional) *mSCOA* road map.

Accordingly, in addition to the draft and final *mSCOA* road maps submitted by municipalities as part of their tabled and adopted budget documents, the *mSCOA* e-road map (i.e. the high-level action plan generated through the FMCMM system) must be attached to the comprehensive (traditional) *mSCOA* road maps. The *mSCOA* road map and annexed e-road map must be submitted as a single consolidated PDF document and not as separate documents.

As articulated in MFMA Circular No 112 dated 6 December 2021, municipal *mSCOA* Road Maps should cover the following implementation areas:

- **System landscape** – does the municipality has access to updated ICT hardware, software and licenses that is sufficient to run the chosen financial management systems solution?
- **Governance and institutional arrangements** – are there a functional *mSCOA* steering committee or equivalent structure consisting of representatives from all business units, that meet regularly to monitor and report on *mSCOA* related issues to Management Committee (MANCO), Executive Committee (EXCO) and Council? Furthermore, did the municipality appoint a suitably qualified System Administrator and the required IT securities are in place?
- **System functionality** – is the functionality of the system complying with the minimum business processes and system specifications articulated in MFMA Circular No 80; is the municipality utilising the core financial system solution and its modules optimally; and are 3rd party sub-systems seamlessly integrating with the *mSCOA* enabling financial system?
- **Proficiency** of municipal officials to use the financial system – are the relevant municipal officials sufficiently capacitated on all system modules and functionalities to use the financial systems solution; are relevant officials in the organisation familiar with the *mSCOA* chart, balance sheet budgeting, and movement accounting; and have change

management taken place to ensure that *m*SCOA is institutionalised as an organizational reform and not only a financial reform?

Importantly, the municipal *m*SCOA Road Map should not be confused with the roadmaps used by system vendors for system upgrades, new developments, error-correction patches, updates, or training. The municipal *m*SCOA Road Map is broader than system functionality and must be developed and owned by the municipality. It should therefore not be prepared or driven by system vendors or external consultants.

The e-road map is intended to enhance oversight and monitoring by municipalities and provincial treasuries with respect to the implementation of *m*SCOA at municipal level.

#### 4.4 Stage 3 validation

The development and piloting of the stage 3 validation to verify the credibility of *m*SCOA data strings submitted to the Local Government Database and Reporting System (LGDRS) has not been concluded and will only be introduced in the 2027/28 MTREF. This validation will automate the data string analysis currently undertaken by the National and Provincial Treasuries, and data string submissions that fail this validation will be rejected.

In preparation for the implementation of the stage 3 validation and ensure that credible data strings are submitted to the GoMuni Upload portal, municipalities should request their system vendors to incorporate additional validation rules within their municipal system solutions. At a minimum, these validation rules should address and resolve the following common errors identified in the submitted data strings:

- **Correct usage of the funding segment:** Some municipalities are not utilising the funding segment as per the guidance in the Project Summary Document (PSD), e.g. funded transactions are linked to non-funding transactions. The National Treasury will implement an addition validation to ensure the adherence of the principles of the PSD and ensure accurate populating of the Cash Flow Statement in chart version 7.2.
- **Unbundling of the Salary Clearing and Control Account:** A number of municipalities are not correctly unbundling the salary clearing and control accounts in accordance with the accounts prescribed in the *m*SCOA Chart of Accounts. This results in reporting inaccuracies relating to outstanding salary payments and third-party liabilities associated with payroll transactions;
- **Population of the cash flow tables:** The cash flow tables (A7, SA30, B7, SB30, C7 and SC30) in the A1 Schedules are not being fully and correctly populated by municipalities during the budgeting and transactional processes. Guidance on the updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B: Cash Flow Linkages** of this circular;
- **Opening balances:** Currently, the opening balances at year end (M12 as at 30 June) of the previous financial year are not being correctly rolled over to the first month (M01 as at 01 July) of the new financial year. In addition, these balances are not being updated to reflect the pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year within the applicable open period(s). This validation rule(s) should test whether the opening balances have been rolled over correctly and balances off to zero. National Treasury will implement a validation rule to ensure that opening balances equal to zero in the third stage validation in chart version 7.2;
- **Function:** Currently, the use of the function segment by municipalities is not aligned with the guidance provided in the PSD for the function segment. Each function should net off to zero and should reflect a mini trial balance (Identified Revenue, Assets, Liabilities, Expenditure and Net Assets) (i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate function and sub-function. The stage three validation should identify where budget allocations have not been allocated to the correct item within

a function or sub-function. In addition, all sub-functions are expected to balance to zero; and

- **Region:** The usage of the regional segment by municipalities is not aligned with the guidance provided in the PSD for the regional segment. Municipalities must ensure that each regional segment used balances to zero. Furthermore, each region should reflect a mini trial balance i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate region or ward.

#### 4.5 Retentions

In accordance with GRAP 19.18, accruals represent liabilities for goods or services that have been received or supplied but have not yet been paid, invoiced, or formally agreed with the supplier. For financial reporting and contract management purposes, once work has been certified as completed, the municipality becomes legally obligated to pay the full value of the work performed, inclusive of VAT, to the supplier.

A retention represents a delayed payment and not a reduction in the amount payable for the work performed. It therefore reflects only a timing difference in the settlement of the liability and does not reduce the contract price. Consequently, the full certified amount must be recognised, with the retention portion recorded as a liability until it becomes contractually due for release.

Accordingly, when work has been completed, the retention amount must be recognised inclusive of VAT and recorded to the Retention Liability account, with the VAT portion allocated to the Input VAT Accrual account, as this reflects the municipality's full obligation for the work performed.

However, given that most municipalities account for VAT on a payment basis with the South African Revenue Service (SARS), the claiming of VAT can only occur once the retention invoice has been received, recognised and paid. The VAT should therefore be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

Where a municipality accounts for VAT on an invoice basis with the South African Revenue Service (SARS), the VAT may only be claimed once the retention invoice has been received and recognised. In such cases, the VAT must also be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

#### 4.6 Virement data strings and report

From the 2025/26 MTREF, municipalities report on their virements through the submission of a separate data string and report on virements to the GoMuni Upload portal.

*mSCOA* Circular No. 8, dated 24 April 2020 (as revised on 29 April 2020) has been updated to include the requirements of the virement data string and virement report. In accordance with the key principles set out in *mSCOA* Circular No. 8, municipalities are reminded of the following:

- **Virement Policy Alignment:** Municipalities must review their virement policies annually to ensure alignment with the principles and guidance contained in the circular and the broader *mSCOA* regulatory framework;
- **Multi-Dimensional Budgeting:** As a business reform, *mSCOA* requires multi-dimensional budgeting and the recording of transactions across the seven *mSCOA* segments. The circular provides guidance on how virements (budget transfers) must be managed within this framework;
- **Restrictions on Virements:** Virements may only take place within a function or its sub-functions and must utilise the same source of funding;

- **Adjustments Budget Requirement:** Where a proposed virement results in a change to an *m*SCOA segment (for example, the introduction of a new project, a change in region, or a change in the funding source), such a change is not permitted as a virement and must instead be processed through a formal adjustments budget approved by council; and
- **Prohibition on Certain Virements:** Municipal virement policies must explicitly prohibit virements from the repairs and maintenance project within the project segment.

**4.7 The Urban Development Financing Grant**

The Urban Development Financing Grant (UDFG) is a new incentive-based financing grant supporting investment in urban development and resilient infrastructure and is targeted at the eight metropolitan municipalities. The grant has been established to support Metro’s in line with the Metro Trading Services Reform.

As of 2026/27 MTEF the UDFG will be administered through the following components, namely:

- Metro Trading Services component (MTS);
- Neighbourhood Development Partnership component (NDP);
- Programme for Project Preparation Support component (PPPS); and
- Public Employment Programme (PEP).

The chart has been amended in version 7.1 (2026/27) to include an Operational Project within the Project Segment for UDFG with a breakdown for the components, namely, MTS, NDP, PPPS and PEP. More details must be provided for Capital Projects. Metros must ensure that the naming of individual capital projects funded from the UDFG includes the standardised codes e.g. Substation – UDFG (MTS). The standardised codes are as follow:

- UDFG – Metro Trading Services (MTS)**
- UDFG – Neighborhood Development Partnership (NDPG)**
- UDFG – Project and Programme Preparation Support (PPP)**
- UDFG – Public Employment Programme (PEP)**

This will enable ring fencing of expenditure funded from the UDFG per component.

Herewith an example of the reporting done during disaster reporting:

PROJECTCODE	Account Name	INDIVIDUAL PROJECTS
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation

**4.8 Reporting pertaining to the Metro Trading Services Reform**

The MTSR aims to restore and sustain electricity, water, sanitation, and waste services in Metros through institutional and financial reforms. Towards this end, a 6-year, R54 billion performance-linked incentive grant with technical assistance is provided to Metros to:

- Strengthen accountability and financial transparency;
- Unlock R108 billion in total infrastructure investment, leveraging improved revenue and borrowing capacity;
- Improve service reliability, quality, and sustainability; and

- Enable spatial transformation, economic inclusion, and growth.

To participate in the reform, Metros must maintain eight minimum commitments. The National Treasury's annual *m*SCOA Compliance Assessment (previously referred to as the *m*SCOA ICU desktop assessment), which has been incorporated into the FMCMM web-based system from the 2026/27 MTREF, will be used to validate compliance with Indicator A2 relating to *m*SCOA compliance.

The intention is that each Metro, based on its current level of compliance, will implement plans and targets to achieve full compliance by Year-6 (Y6) of the reform. In the first year of the reform (Y0), the score obtained in the 2024/25 *m*SCOA Compliance Assessment, which was shared with metros during the mid-year budget and performance engagements, will serve as the baseline position. Thereafter, year-on-year improvements in the *m*SCOA Compliance Assessment scores will be expected as Metros progress towards achieving their targets.

The results of the *m*SCOA Compliance Assessment (downloaded from the FMCMM web-based system), together with the *m*SCOA Road Map submitted to GoMuni Upload platform to address gaps in implementation, will be used by the Independent Verification Agent (IVA) as evidence of achievement for this indicator.

Metros are also reminded that Indicator M7 requires that separate financial statements, prepared in the *m*SCOA aligned Specimen AFS format, must be compiled and submitted for each trading service, aggregated to the consolidated Metro AFS.

## 5. Submitting documents to the GoMuni Upload Portal

### 5.1 Submission of additional information

In line with its commitment to improving transparency and accountability, the National Treasury requested the following information from municipalities via a letter from the Director-General of the National Treasury:

#### ***Procurement Spend Information***

An *Instruction on Procurement Information Transparency* has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities and constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers. It is intended that similar procurement information will be published in respect of local government in the procurement payments dashboard. The prescribed template is attached as **Annexure C**.

#### ***Employee Information***

The National Treasury has additionally committed to improving transparency and accountability in personnel systems. A data driven ghost worker audit has been initiated at national and provincial government. It is intended that the ghost worker audits will be extended to local government. The information requested will be used for this initiative. The prescribed template is attached as **Annexure D**.

#### ***Audit management reports***

Municipalities are required to upload all the communication of findings (COFAFS), as well as the final audit management report issued by the Auditor General to the LGDRS. With effect

from the 2026/27 MTREF, the COFAFS will be added as an upload option on GoMuni Upload. Please note that these reports, as issued by the Auditor-General, must not be altered in any way.

The National Treasury understands the sensitivity associated with the Auditor-General's management report. Municipalities are assured that the management reports are exclusively for internal use by National and Provincial Treasuries to determine the key areas that our municipal support programmes should target.

Should your municipality not be in possession of the management report, kindly provide us with a formal letter of permission to obtain the said report directly from the Office of the Auditor-General South Africa. The letter of permission must be on an official letterhead of the municipality and signed by the Accounting Officer (Municipal Manager).

All enquiries should be directed to:

INFORMATION REQUIRED		SUBMISSION PLATFORM	SUBMISSION DATE	QUERIES
1	Procurement Spend Report	GoMuni Upload Portal at <a href="https://lg.treasury.gov.za/ibi_apps/welcome">https://lg.treasury.gov.za/ibi_apps/welcome</a>	Within 10 working days after the end of each month	Thys Blom at <a href="mailto:Thys.Blom@treasury.gov.za">Thys.Blom@treasury.gov.za</a>
2	Employee Related Data	Central Supplier Database (CSD) at <a href="http://www.csd.gov.za">www.csd.gov.za</a>	Templates available under the GoPublic / Template Library portal	<a href="mailto:csdoos.support@treasury.gov.za">csdoos.support@treasury.gov.za</a>
3	Management Reports and COFAFS		By no later than the 10th working day in January annually	

The templates are can also be accessed under the GoPublic / Template Library portal on [https://lg.treasury.gov.za/ibi\\_apps/portal/Template\\_Library](https://lg.treasury.gov.za/ibi_apps/portal/Template_Library).

The procurement spend and employee information should be available on municipal procurement systems and HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required templates format directly from their relevant systems.

This information is requested in terms of sections 5(2)(c), 33(3) and 74 of the Municipal Finance Management Act, 2003 (MFMA).

## 6. The Municipal Budget and Reporting Regulations

### 6.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156  012-315 5866/082 887 2968	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
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**20 March 2026**

## Annexure A – Previous MFMA Circulars

### Water scarcity issues dealt with in previous MFMA Circulars

Municipalities were reminded in the following MFMA budget Circulars to treat water as a scarce resource as follows:

MFMA Circular	Reference no. and Description	Comments
MFMA Circular No: 51	3.2 Water tariffs must be cost-reflective	South Africa faces similar challenges with regard to water supply as demand growth outstrips supply. Better maintenance of infrastructure, new dam construction and cost-reflective tariffs will ensure that the supply challenges are managed in future.
MFMA Circular No: 54	5.2 Water tariffs must be cost-reflective	There continues to be an urgent need to promote the careful use of water. Ensuring that water is correctly priced is the most effective means getting households and businesses to conserve water.
MFMA Circular No: 55	3.3 Water tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.
MFMA Circular No: 58	3.4 Water and sanitation tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.
MFMA Circular No: 67	5.6 Municipal water infrastructure grant and non-revenue water	According to the latest National Non-Revenue Water Assessment Report (The state of nonrevenue water in South Africa, Report TT522-12: <a href="http://www.wrc.org.za">www.wrc.org.za</a> ); recently released by the Water Research Commission and the Department of Water Affairs, more than 50 per cent of municipalities cannot provide a water balance. These municipalities cannot determine whether demand for water exceeds supply or quantify the extent to which non-revenue water influences water security and financial sustainability.
MFMA Circular No: 74	Water and sanitation tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.
MFMA Circular No: 78	5.2 Water and sanitation tariff increases	In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.
MFMA Circular No: 79	4. Revenue management	Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance. It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.

MFMA Circular No: 85	4.3 Water and sanitation tariff increases	In light of the current drought experienced across large parts of the country, water is now a scarce resource that must be conserved. Municipalities must put in place appropriate strategies to curb water losses as a result of leakages. The ageing infrastructure is a contributing factor as many municipalities have historically inadequately provided for repairs and maintenance and renewal of water infrastructure.
MFMA Circular No: 89	3.3 Water tariff increases	The prevailing drought makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.
MFMA Circular No: 91	1. The South African economy and inflation targets	The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.
MFMA Circular No: 93	3.3 Water tariff increases	Drought conditions make it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.
MFMA Circular No: 98	4.2 Setting cost reflective tariffs	Technical losses are related to physical losses out of the system. In the case of water, this is due to pipe bursts and leakages or due to overflows on storage tanks.
MFMA Circular No: 99	1. The South African economy and inflation targets	The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue. Municipalities are therefore advised to follow a conservative approach when projecting their revenue and to eliminate any waste and unnecessary expenditure.
MFMA Circular No: 112	7. Funding choices and management issues	Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water. Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.
MFMA Circular No: 115	7. Funding choices and management issues	Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water; Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.
MFMA Circular No: 126	3.7 Pro-actively managing collection of municipal revenue in Eskom supplied areas	Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas.

<p>MFMA Circular No: 128</p>	<p>2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services</p>	<p>Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.</p>
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