

DRAFT BUDGET OF

GASEGONYANA LOCAL MUNICIPALITY

2025/26 TO 2027/2028



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1.1 MAYOR'S SPEECH

2025/26 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.

I 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.

We find ourselves, yet again, in the ever uncertain global relations. The Russia/Ukraine war continues albeit there are attempts to end it. The attack on Palestine continues after the cease fire and exchange of prisoners and hostages. The Democratic Republic of Congo as well as South Sudan conflicts also continues. Attempts to bring peace to these countries continues.

Domestically we face the all-time low relationship with the United States of America. This being our second largest trading partner, is a cause for concern, however, efforts are made to repair the fragmented relations. The second domestic matter that is worth mentioning, is the national budget is yet to be approved. The proposed VAT increase being the contentious matter at the center of the disagreement, amongst others.

At the peak of domestic matters are water and sanitation. Countrywide the water shortages are at their highest owing to a number of 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.

This is the context within which we present the 2025/26 Medium-Term Revenue and Expenditure Framework. We are faced with difficult choices in the midst of the uncertainties that characterizes our realities.

As a Country, we continue to choose to be on the side of the oppressed Palestinian peoples and stand for justice despite the opposition by some powerful Countries. More importantly, we choose dialogue and peace over war. It is our fervent hope that the conflicts referred to above will be resolved expeditiously and that the national budget will be approved soonest.

We acknowledge the national government intervention in the reliable electricity supply. The constant supply of electricity ensure stability and avoids duplication of costs, electricity costs and generators costs. The load shedding experienced after a protracted period have been sporadic and were swiftly resolved. Such consistency assists the Municipality with stable revenue collection. The National Energy Regulator of South Africa (NERSA) approved 11.32% tariffs increase for Eskom. This means the Municipality is compelled to increase around the similar percentage subject to NERSA approval.

The President of South Africa, his excellency, Cyril Ramaphosa signed into law two bills, the Basic Education Amendment and Expropriation Acts after lengthy consultations with all stakeholders. This is a step forward in an endeavour to achieve access to education and to ensure that land is equitably owned and used. The transformative agenda continues to be the cornerstone of our country. 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 was continues to be extended to the indigent households 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 are 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.

Lest we forget; the Country recently commemorated the Human Rights Day. The Sharpville massacre is an acute reminder that human rights are sacrosanct in our Country in that the democracy we enjoy today was paid for by the ultimate sacrifices of our people. It is for this reason that our posture as Government is biased toward justice and respect for human rights.

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. One mall is almost complete and will create job opportunities and the other is under construction. The taxi rank planning is underway as well as the road intended to divert heavy trucks from damaging the internal roads of the city. Reference has already been made about the City's support for 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 serve all the residents of the City and ensure that no one is left behind. Our commitment to the upliftment of the poor makes us to be 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.

The proposed tariffs are as follows:

- □ Water 4.4%
- □ Waste Water 4.4%
- Waste Management 4.4%
- Electricity 12%

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 the NERSA.

Madame Speaker it is a distinguished privilege and a great honour to present the 2025/26 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 **RESOLUTION**

SPECIAL COUNCIL

: 2025-03-31

1. DRAFT BUDGET FOR 2025/26 (6.1.1 2025/26) (Municipal Manager)

1. PURPOSE

To CONSIDER and APPROVE the Budget for 2025/26 that has been deliberated and compiled in terms of section 16 of the Municipal Financial Management Act 56 of 2003.

2. BACKGROUND

National Treasury's MFMA circular 129 was used to guide the compilation of the 2025/26 MTREF.

Find the following documents attached:

- Executive summary
- Annual Budget for 2025/26
- Tariff Schedule 2025/26
- MFMA Circular 129
- Budget Related Policies

3. LEGAL AUTHORITY

In terms of Section 16(2) of MFMA, act 56 of 2003, the annual budget must be tabled at least 90 days before the start of the financial 2025/26. The mayor should table the budget and the draft Reviewed IDP simultaneously.

Section 17(1) of MFMA, an Annual Budget of a Municipality must be a schedule in the prescribed format-

(a) Setting out realistically anticipated revenue for the budget year form revenue source;

(b) Appropriating expenditure for the budget year under the different votes of the municipality;

(c) Setting our indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;

(d) Setting out-

(I) estimated revenue and expenditure by vote for the current year; and

(II) actual revenue and expenditure by vote for the financial year preceding the current year; and

(e) A statement containing any other information required by section 215(3) of the Constitution or as may be prescribed.

Council RESOLVED

1. That the Council of Ga-segonyana Local Munucipality, in terms of section 16 of the Municipal Finance Management Act, (Act 56 of 2003) approves the Draft budget of the municipality for the financial year 2025/26 and the multi-year and single-year capital appropriations as set out in the following tables:

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

 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and

Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.

2. That in terms of Section 24(c) (v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments be approved for the budget year 2025/26

3. That the General Tariffs as set out in the Tariffs Schedule with any amendments be approved for the 2025/26 financial year

4. That MFMA Circular 129 be approved

5. That the 2025/26 Draft budget be submitted to both National and Provincial Treasury.

1.3 EXECUTIVE SUMMARY

The 2025/26 - 2027/28 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 129 to guide the compilation of the 2025/26 MTREF. This budget has been prepared in accordance and adherence to these circulars.

Furthermore, the Municipality engages with Provincial Treasury on whether the budget is compliant to 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 and Budget process. The 2025/26 Budget continues to focus on ensuring the financial sustainability of the Municipality while delivering on the programmes outlined in the Integrated Development Plan (IDP).

The Municipality have service delivery as a 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 2025/26 budget year and beyond. These initiatives will reduce impairment of receivables, and will include:

- Meter audits to curb electricity theft.

- Procurement of electricity and water prepaid smart meters to improve billing accuracy and cash inflows.

- Improvement in planning of budget implementation.

The Municipality must, in the midst of 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 2025/26 projected Consumer Price Index of 4.4% average increase.

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 for support departments within the municipality.

The filling of critical vacancies will be prioritised 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 in order for the municipality to remain sustainable and liquid.

The Council remains committed to assist the poor communities in Ga-Segonyana Local Municipality in pursuit of the Indigent Policy. The total amount budgeted for **free basic services** to communities is an amount of **R4 124 million**. 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 effect 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 municipality is at version 6.8. This version being the latest prescribed by the National Treasury.

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, effective 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 collection rather than billed, as this will result in an unfunded and unrealistic budget.

The capital expenditure framework details out 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 to the allocations.

The main challenges experienced during the compilation of the 2025/26 & 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 continues to exceed consumer inflation, as well as the need to fill critical vacancies;

- The continued difficulty in collecting all that is due to the municipality by consumers;
- Affordability of capital projects original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2025/26 MTREF process.
- > Electricity theft and resultant losses.

NC452-GA-SEGONYANA MUNICIPALIT	Y- SUMMARY E	BUDGET					
Description		2025/26 Medium	2025/26 Medium Term Revenue & Expendi				
Description			Framework				
D thousand	Budget Year	Budget Year	Budget Year	Budget Year +2			
R thousand	2024/25	2025/26	+1 2026/27	2027/28			
Total Revenue (excluding capital	648 470	707 427	732 045	745 805			
transfers and contributions)							
Total Expenditure	716 225	751 702	782 787	792 724			
Surplus/(Deficit)	(67 755)	(44 275)	(50 742)	(46 919)			
Total Capital Expenditure	192 344	93 019	95 563	_			

Consolidated Overview of the 2025/26 MTREF

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

The Municipality's operating revenue (excluding capital grants and contributions) is R707 427 million and escalates to R745 805 million in 2027/28. The revenue represents an increase of 9% against the 2024/25 Adjustment Budget.

The operating expenditure amounts to R751 702 million, an increase of 4.9% against the 2024/25 adjustment budget, resulting in a deficit of R44 275 million for the 2025/26 financial year.

The total capital expenditure amounts to R93 019 million. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2025.

1.4 ANNUAL BUDGET TABLES

OPERATING REVENUE FRAMEWORK

The following table is a summary of 2025/26 MTREF classified by revenue source

Description	2025/26 Medium Term Revenue & Expenditure Framework						
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
Revenue By Source							
Exchange Revenue							
Service charges electricity revenue	184 586	192 893	197 715				
Service charges water revenue	49 424	51 648	52 939				
Service charges sanitation revenue	32 052	33 494	34 332				
Service charges refuse revenue	20 021	20 826	21 223				
Sale of Goods and Rendering of Services	2 918	3 049	3 12				
Interest earned from Receivables	5 805	6 066	6 217				
Interest earned from Current and Non Current Assets	5 742	6 000	6 150				
Rental from Fixed Assets	1 852	1 936	1 984				
Licences and permits	4 346	4 542	4 65				
Operational Revenue	49 671	51 906	53 204				
NonExchange Revenue							
Property rates	66 037	69 009	70 734				
Surcharges and Taxes	_	_	_				
Fines, penalties and forfeits	9 263	9 680	9 922				
Transfers and subsidies	269 556	274 565	277 012				
Interest	6 154	6 431	6 592				
Total Revenue (excluding capital transfers and							
contributions)	707 427	732 045	745 805				
Expenditure By Type							
Employee related costs	277 641	290 135	297 388				
Remuneration of councillors	16 285	17 017	17 443				
Bulk purchases electricity	154 053	160 985	165 010				
Inventory consumed	32 997	34 346	35 205				
Debt impairment	13 200	13 794	14 139				
Depreciation & asset impairment	70 000	73 150	74 979				
Interest	356	372	382				
Contracted services	109 013	111 312	104 462				
Transfers and subsidies	60	63	64				
Irrecoverable debts written off	738	771	79 ⁻				
Operational Costs	77 360	80 841	82 862				
Total Expenditure	751 702	782 787	792 724				
Surplus/(Deficit)	(44 275)	(50 743)	(46 919				

The total operating revenue budget is projected at R707 427 million in 2025/26, representing an increase in revenue of R58 957 million on the 2024/25 Adjustment Budget of R648 470 million. The allocation for the outer two years of the MTREF period is R732 045 million and R745 805 million respectively.

Electricity service remains the Municipality's major revenue source. The Municipality distributes electricity through prepaid electricity meters as well as conventional meters. Prepaid electricity accounts for 49% of total electricity sales and Conventional meters, 51% 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.

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 nonexchange transactions. Revenue from exchange transactions is generated mainly from trading services.

1.4.1 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 **R66 037 million in 2025/26**, representing revenue increase of **R3 155 million** when compared to 2024/25 adjustment Budget. The resultant projected income from this source of revenue is **R69 008 million and R70 734 million** respectively for the two outer years of the MTREF period.

	2025/26 Medium Term Revenue & Expenditure						
Description	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
Households	0.0088	0.0092	0.0095				
Business	0.0149	0.0156	0.0160				
Agriculture	0.0005	0.0005	0.0006				
Properties owned by the state	0.0215	0.0225	0.0230				
State Owned Farm	0.0203	0.0212	0.0218				
Industrial	0.0152	0.0159	0.0163				
Vacant Land- Residential	0.0203	0.0212	0.0218				
Vacant Land- Business and Commercial	0.0299	0.0312	0.0320				
Vacant Land- Industrial	0.0304	0.0317	0.0325				

Tariffs per rating category will be as follows

1.4.2 SERVICE CHARGES

The proposed service charges tariffs percentage increase for 2025/26 are as follows:

Electricity	-	4.4%
Water	-	4.4%
Sanitation	-	4.4%
Refuse	-	4.4%

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 R184 586 million in 2025/26, representing revenue increase of R13 984 million when compared to 2024/25 adjustment Budget. The allocation for the outer two years of the MTREF period is R192 893 million and R197 715 million respectively.

The Municipality will electrify 1 000 new houses in Gasegonyana area

• WATER SERVICE

The water service revenue is projected to increase from **R47 793 million** in the 2024/25 Adjustment Budget to **R49 445 million**. The projected revenue for the two outer years of the MTREF period is **R51 648 million** and **R52 939 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 loss of distribution of water.

WASTE WATER MANAGEMENT

The projected income from this source of revenue increases to **R32 052** million in the 2025/26 budget year and to **R33 494 million** and **R34 332 million** respectively for the two outer years of the MTREF period. The Sanitation tariffs are linked to the percentages of water charged and 4.4% increase is proposed.

1.4.3 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 **R1 852 million** in 2025/26 representing an increase of **R80 thousands** when compared to the 2024/25 adjustment budget

1.4.4 FINES AND PENALTIES

The fines, penalties and forfeits revenue is projected at **R9 263 million** in 2025/26 (**R8 214 million** in the current financial year) representing an increase of **R1 049** million on the 2024/25 adjustment budget. The projection for the outer two years of the MTREF period is **R9 680 million** and **R9 922 million** respectively

1.4.5 LICENSE AND PERMITS

The License and Permits revenue are projected at R4~346~million in 2025/26 representing an increase of R187~thousands when compared to the 2024/25 adjustment budget

1.4.6 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals **R269 556 million** of total income budget in the 2025/26 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the mediumterm:

Description	2025/26 Medium Term Revenue & Expenditure Framework					
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28			
RECEIPTS:						
Operating Transfers and Grants						
National Government:	268 228	273 952	276 334			
Local Government Equitable Share	251 740	258 554	270 234			
Finance Management	2 000	3 000	3 100			
EPWP Incentive		_	_			
Municipal Infrastructure Grant (MIG)	14 488	12 398	3 000			
Provincial Government:	1 328	_	_			
Sport and Recreation	1 328		_			
Total Operating Transfers and Grants	269 556	273 952	276 334			

1.4.7 OPERATIONAL REVENUE

Other revenue reflects an increase of **R23 760 thousand** to a projected 205/26 budget of **R49 671 million**. The revenue projections for the two outer years of the MTREF period is **R51 906 million** and **R53 204 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.

1.5 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure increased from the 2024/25 adjustment budget amount of **R716 225 million** to a new budget amount of **R751 702 million** representing an increase of **R35 447 million** in 2024/25. The allocation of the outer two years of the MTREF period is R782 787 million and R792 724 million respectively.

The municipality's expenditure for the 2025/26 budget and MTREF is informed by the following:

- The municipality's current financial position;
- Modelling of feasible and sustainable budgets over the medium term;
- The municipality's asset renewal strategy and its medium to long term asset repairs and maintenance goals;
- Relevant (budget and other) legislative imperatives; and
- Cost containment measure that is being implemented by the municipality.

1.5.1 EMPLOYEE RELATED COSTS

The norm range between 25% and 40% as per MFMA Circular 71, Employee related costs for the 2024/25 financial year equates to 37% of the total operating expenditure.

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities were expected to implement the agreement with immediate effect as from 1 July 2024.

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 any.

Personnel costs increases by **R17 661 million** when compared to the 2024/25 Adjustment Budget of **R259 980 million**. The allocation for the two outer years of the MTREF period is **R290 135 million** and **R297 388 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.

1.5.2 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 285 million** for 2025/26 which is only 4.4% increase. The Municipality currently have 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

1.5.3 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 **R70 000 million** for the 2025/26 financial year and represent 9.3% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is **R73 150 million** and **R74 799 million** respectively.

1.5.4 FINANCE CHARGES

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital) and finance leases. The Municipality does not owe Eskom account and there won't be any interest charged on the account. Finance Charges budget is **R356 Thousand** for the 2025/26 budget year. The allocation for the two outer years of the MTREF period is **R372 Thousand** and **R382 Thousand** respectively.

1.5.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of **R154 053 million** for the 2025/26 budget year. The allocation for the two outer years of the MTREF period is **R160 985 million** and **R165 010 million** respectively. Bulk purchases take up to 20% of the operating budget for 2025/26.

1.5.6 CONTRACTED SERVICES

Contracted Service budget is **R109 013 million** for the 2025/26 budget year. The allocation for the two outer years of the MTREF period is **R111 312 million** and **R104 462 million** respectively. Included in the contracted services is the amount we pay Vaal Central Water Board to operate and maintain water supply to most of Ga-segonyana Wards. The Municipality plans to reduce the use of consultant in some areas of their operations.

Description	2025/26 Medium Te	25/26 Medium Term Revenue & Expenditure Framework						
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28					
Outsourced Services	58 993 175.79	61 647 868.70	63 189 065.42					
Consultants and Professional Services	38 272 991.80	39 995 276.43	40 995 158.34					
Contractors	11 746 425.36	9 668 747.09	277 181.96					
Contracted Services	109 012 592.95	111 311 892.22	104 461 405.72					

1.5.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at **R32 997 million** in 2025/26. The allocation for the outer two years of the MTREF period is **R34 346 million** and **R35 205 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 3.2% 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 2025/26 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. 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 is not in the cards. This means more funds will be required to pay for the required maintenance as well as increase in personnel capacity to attend to issues 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.

Repairs and Maintenance by Expenditure Item							
	2025/26 Medium Term Revenue & Expenditure Framework						
Description	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
Inventory Consumed (Project Maintenance)	19 844	20 736	21 255				
Other Expenditure	4 698	4 909	5 032				
Repairs and Maintenance by Expenditure Item	24 542	25 646	26 287				

1.6 CAPITAL EXPENDITURE

Total capital budget of **R114 832 million** has been committed for 2025/2026 however this shows a decrease by 40 per cent when compared to the 2024/2025 Adjustment Budget.

The capital budget has decreased by **R77 522 million** for the 2025/26 financial year to **R114 822 million** as compared to the approved Adjustment Budget of **R192 344** million for the 2024/25 period.

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

The Capital Budget will be funded as follows

Capital Expenditure								
	2025/26 Medium Term Revenue & Expenditure							
	Framework							
R thousand	Budget Year	Budget Year	Budget Year +2					
	2025/26	+1 2026/27	2027/28					
Capital Expenditure - Functional								
Governance and administration	1 750	-						
Finance and administration	1 750	-	-					
Community and public safety	4 000	16 679	-					
Community and social services	-	16 679						
Sport and recreation	4 000	-	-					
Public safety	-	-	-					
Economic and environmental services	50 072	20 790	-					
Planning and development	100							
Road transport	49 972	20 790	-					
Trading services	59 000	58 094	-					
Energy sources	21 000	24 000	-					
Water management	38 000	34 094						
Waste water management								
Waste management								
Total Capital Expenditure - Functional	114 822	95 563	_					
Funded by:								
National Government	103 972	95 563	-					
Internally generated funds	10 850	-	-					
Total Capital Funding	114 822	95 563	_					

TableSA36 provides a detailed breakdown of capital projects for 2025/26 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 2024/25 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 (revenunue 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	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Mediur	n Term Revenue Framework	& Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	50,233	55,149	58,324	62,888	62,882	62,882	62,882	66,037	69,009	70,734
Service charges	171,173	212,520	234,771	261,786	270,903	270,903	270,903	286,083	298,861	306,209
Investment revenue	5,055	5,692	9,373	7,123	7,123	7,123	7,123	5,742	6,000	6,150
Transfer and subsidies - Operational	204,183	231,297	252,714	253,420	253,420	253,420	253,420	269,556	274,565	277,012
Other own revenue	23,790	30,640	26,527	43,477	54,143	54,143	54,143	80,009	83,610	85,700
Total Revenue (excluding capital transfers and	454,435	535,297	581,709	628,693	648,470	648,470	648,470	707,427	732,045	745,805
contributions)										
Employee costs	167,200	185,323	239,174	262,650	259,980	259,980	259,980	277,641	290,135	297,388
Remuneration of councillors	10,472	13,186	14,810	15,598	15,598	15,598	15,598	16,285	17,017	17,443
Depreciation and amortisation	56,362	65,466	82,478	60,000	70,000	70,000	70,000	70,000	73,150	74,979
Interest	863	669	710	1,291	1,291	1,291	1,291	356	372	382
Inventory consumed and bulk purchases	148,056	161,176	175,887	172,975	187,277	187,277	187,277	187,050	195,332	200,215
Transfers and subsidies	30	61	31	69	69	69	69	60	63	64
Other expenditure	129,855	159,089	148,875	173,504	182,010	182,010	182,010	200,311	206,719	202,253
Total Expenditure	512,838	584,970	661,965	686,087	716,225	716,225	716,225	751,702	782,787	792,724
Surplus/(Deficit)	(58,403)	(49,672)	(80,255)	(57,394)	(67,755)	(67,755)	(67,755)	(44,275)	(50,743)	(46,919)
Transfers and subsidies - capital (monetary allocations)	170,233	140,299	150,463	147,688	171,605	171,605	109,495	103,972	129,356	56,740
Transfers and subsidies - capital (in-kind)	-	-	60	-	111	111	111	-	-	-
	111,829	90,626	70,268	90,294	103,960	103,960	41,851	59,698	78,614	9,821
Surplus/(Deficit) after capital transfers & contributions								-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111,829	90,626	70,268	90,294	103,960	103,960	41,851	59,698	78,614	9,821
Capital expenditure & funds sources										
Capital expenditure	157,334	146,109	154,544	165,413	192,344	192,344	102,583	114,822	95,563	-
Transfers recognised - capital	149,302	123,476	126,464	147,688	171,721	171,721	96,082	103,972	95,563	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,471	22,634	26,071	17,725	20,623	20,623	6,391	10,850	-	-
Total sources of capital funds	154,773	146,109	152,535	165,413	192,344	192,344	102,473	114,822	95,563	-
Financial position					(a - a ((a - a (
Total current assets	242,498	277,336	179,304	200,113	49,734	49,734	284,158	208,375	265,275	337,055
Total non current assets	1,717,173	1,795,899	1,849,835	1,890,975	1,908,017	1,908,017	1,918,394	1,918,891	1,941,303	1,866,324
Total current liabilities	105,569	140,258	172,502	140,956	31,282	31,282	250,227	190,222	192,267	194,363
Total non current liabilities	79,611	81,006	69,054	64,870	-	-	84,270	75,716	75,716	75,716
Community wealth/Equity	1,774,491	1,851,953	1,787,583	1,885,261	1,926,469	1,926,469	1,798,038	1,797,641	1,876,254	1,886,076
Cash flows									(0= 000	
Net cash from (used) operating	184,927	119,765	278,841	205,458	190,273	190,273	190,273	147,874	167,230	86,642
Net cash from (used) investing	(171,995)	(167,326)	(178,000)	(165,413)	(192,344)	(192,344)	(192,344)	(114,822)	(95,563)	-
Net cash from (used) financing	(1,511)	(796)	(796)	2,000	2,500	2,500	2,500	(2,500)	-	-
Cash/cash equivalents at the year end	101,888	46,795	138,255	120,255	37,375	37,375	37,375	67,498	139,165	225,808
Cash backing/surplus reconciliation										
Non current Investments	27,702	17,157	2,003	14,857	(362)	(362)	37,269	1,518	1,518	1,518
Statutory requirements	39,109	60,923	44,587	5,779	12,310	12,310	81,738	16,974	71,251	138,535
Balance - surplus (shortfall)	(11,407)	(43,766)	(42,584)	9,079	(12,672)	(12,672)	(44,469)	(15,456)	(69,733)	(137,017)
Asset management	4 550 000	4 545 004	4 500 004	4 705 007	4 757 007	4 757 007	4 757 007	4 000 004	4 000 000	
Asset register summary (WDV)	1,558,332	1,515,304	1,569,324	1,735,287	1,757,697	1,757,697	1,757,697	1,896,891	1,909,303	1,834,324
Depreciation	56,362	65,466	82,478	60,000	70,000	70,000	70,000	70,000	73,150	74,979
Renewal and Upgrading of Existing Assets	64,238	44,165	57,314	39,799	56,023	56,023	56,023	71,972	44,790	-
Repairs and Maintenance	21,598	31,101	33,912	25,550	28,147	28,147	28,147	24,542	25,646	26,287
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	2,385	1,444	2,070	3,636	3,626	3,626	3,626	2,766	2,890	2,963
Households below minimum service level		_		_	_				_	
Water:	-	26	-	27	27	-	-	28	30	31
Sanitation/sewerage:	-	4	-	4	4	-	-	4	4	5
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	23	-	26	26	_	-	27	28	30

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Cu	rrent Year 2024/2	5	2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue - Functional											
Governance and administration		93,331	102,507	112,202	122,246	123,944	123,944	128,071	133,834	137,180	
Executive and council		7,243	7,918	8,056	8,343	8,343	8,343	8,711	9,102	9,330	
Finance and administration		86,088	94,590	102,549	112,224	113,922	113,922	117,608	122,901	125,973	
Internal audit		-	-	1,597	1,678	1,678	1,678	1,752	1,831	1,877	
Community and public safety		43,764	33,487	29,670	32,384	34,598	34,598	26,121	27,297	27,979	
Community and social services		21,638	5,634	5,599	18,416	14,069	14,069	4,784	5,000	5,125	
Sport and recreation		1,933	9,977	15,702	3,966	3,966	3,966	4,145	4,331	4,440	
Public safety		20,194	17,876	8,369	10,001	16,562	16,562	17,192	17,966	18,415	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		57,151	42,859	35,523	69,427	108,984	108,984	64,098	66,983	68,657	
Planning and development		13,731	23,903	20,786	36,205	38,705	38,705	61,316	64,075	65,677	
Road transport		42,884	18,705	14,391	32,867	69,924	69,924	2,412	2,520	2,583	
Environmental protection		537	250	347	355	355	355	371	387	397	
Trading services		430,438	496,734	554,826	552,324	552,659	552,659	593,109	633,287	568,729	
Energy sources		250,145	262,052	265,150	293,963	299,915	299,915	267,607	282,415	270,092	
Water management		102,264	132,775	170,633	148,783	138,666	138,666	192,776	214,875	168,997	
Waste water management		37,312	54,912	66,838	54,681	57,681	57,681	72,693	73,358	65,559	
Waste management		40,717	46,997	52,205	54,896	56,396	56,396	60,033	62,638	64,080	
Other	4	(17)	9	11	-	-	-	-	-	-	
Total Revenue - Functional	2	624,667	675,596	732,232	776,381	820,185	820,185	811,400	861,401	802,545	
Expenditure - Functional											
Governance and administration		234,102	203,674	225,563	243,775	245,268	245,268	260,636	272,229	279,035	
Executive and council		17,507	22,636	23,708	28,151	27,259	27,259	27,030	28,111	28,813	
Finance and administration		216,595	181,038	194,997	206,775	209,018	209,018	223,838	233,911	239,759	
Internal audit		-	-	6,858	8,850	8,990	8,990	9,768	10,208	10,463	
Community and public safety		45,728	50,748	77,272	72,750	72,087	72,087	75,236	78,622	80,588	
Community and social services		14,200	14,096	28,420	18,558	17,951	17,951	19,468	20,344	20,853	
Sport and recreation		9,658	12,117	16,226	18,313	17,668	17,668	17,968	18,777	19,246	
Public safety		21,870	24,535	32,626	35,878	36,468	36,468	37,800	39,501	40,488	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		35,858	76,585	84,590	83,188	85,293	85,293	87,627	91,570	93,859	
Planning and development		26,013	37,333	42,861	47,165	46,207	46,207	48,173	50,341	51,599	
Road transport		9,643	39,047	41,447	35,714	38,777	38,777	39,154	40,916	41,939	
Environmental protection		201	205	282	309	309	309	300	314	321	
Trading services		197,150	253,797	274,540	284,373	311,576	311,576	328,203	340,366	339,242	
Energy sources		141,674	155,717	168,143	167,537	183,565	183,565	187,236	195,662	200,554	
Water management		32,586	51,753	48,246	68,740	78,417	78,417	81,104	84,754	86,873	
Waste water management		5,728	25,577	32,861	20,341	22,076	22,076	33,132	32,016	23,183	
Waste management		17,162	20,750	25,291	27,756	27,519	27,519	26,731	27,934	28,632	
Other	4	· _	166	_	2,000	2,000	2,000	_	_	_	
Total Expenditure - Functional	3	512,838	584,970	661,965	686,087	716,225	716,225	751,702	782,787	792,724	
Surplus/(Deficit) for the year		111,829	90,626	70,268	90,294	103,960	103,960	59,698	78,614	9,821	
Poforonaca	1	×	· ·	·		·	×		· ·		

<u>References</u>

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.

Functional Classification Description		2021/22	2022/23	2023/24	
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	
venue - Functional					
Municipal governance and administration		93,331	102,507	112,20	
Executive and council		7,243	7,918	8,05	
Mayor and Council		5,995	6,473	6,45	
Municipal Manager, Town Secretary and Chief Executive		1,248	1,445	1,59	
Finance and administration		86,088	94,590	102,54	
Administrative and Corporate Support		3,953	4,334	4,79	
Asset Management		10,222	1,457	1,63	
Finance		16,308	23,696	27,6	
Fleet Management		-	-		
Human Resources		1,705	3,090	3,6	
Information Technology		832	1,445	1,5	
Legal Services		832	2,427	1,5	
Marketing, Customer Relations, Publicity and Media Co-ordination		832	1,445	1,5	
Property Services		50,155	55,238	58,3	
Risk Management		-	-		
Security Services		-	-		
Supply Chain Management		1,248	1,458	1,6	
Valuation Service		_	_	,-	
Internal audit		-	-	1,5	
Governance Function		_	-	1,5	
Community and public safety		43,764	33,487	29,6	
Community and social services		21,638	5,634	5,5	
Aged Care		21,000	0,004	0,0	
Agricultural		_			
Animal Care and Diseases					
Cemeteries, Funeral Parlours and Crematoriums		902	1,488	1,6	
Child Care Facilities		502	1,400	1,0	
		8,141	- 34	1,2	
Community Halls and Facilities		0,141	54	1,2	
Consumer Protection		-	-		
Cultural Matters		10,405	2 990	1.0	
Disaster Management		10,495	2,889	1,3	
Education		-	-		
Indigenous and Customary Law		-	-		
Industrial Promotion		-	-		
Language Policy		-	-		
Libraries and Archives		2,100	1,222	1,2	
Literacy Programmes		-	-		
Media Services		-	-		
Museums and Art Galleries		-	-		
Population Development		-	-		
Provincial Cultural Matters		-	-		
Theatres		-	-		
Zoo's		-	-		
Sport and recreation		1,933	9,977	15,7	
Beaches and Jetties		-	-		
Casinos, Racing, Gambling, Wagering		-	-		
Community Parks (including Nurseries)		832	1,445	1,5	
Recreational Facilities		1,080	1,836	2,0	
Sports Grounds and Stadiums		21	6,696	12,0	
Public safety		20,194	17,876	8,3	
Civil Defence		-	-		
Cleansing		-	-		
Control of Public Nuisances		-	-		
Fencing and Fences		-	-		

NC452 Ga-Segonyana	- Table A2 Budgeted	Financial Performan	ce (reve	enue	and expendit	ure by function	onal classifica

Functional Classification Description	###	2021/22	2022/23	2023/24
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
Licensing and Control of Animals		-	-	-
Police Forces, Traffic and Street Parking Control		5,084	5,775	6,7
Pounds		-	-	
Housing		-	-	
Housing		-	-	
Informal Settlements		-	-	
Health		-	-	
Ambulance		-	-	
Health Services		-	-	
Laboratory Services		-	-	
Food Control		-	-	
Health Surveillance and Prevention of Communicable Diseases		-	-	
Vector Control		-	-	
Chemical Safety		_	_	
Economic and environmental services		57,151	42,859	35,5
Planning and development		13.731	23,903	20,7
Billboards		_		,-
Corporate Wide Strategic Planning (IDPs, LEDs)		1,666	2,929	3,2
Central City Improvement District		-		0,-
Development Facilitation		3,154	3,872	2,4
Economic Development/Planning		3,373	3,445	3,2
· •		5,575	0,440	0,2
Regional Planning and Development		_ 2,940	_ 11,057	8,8
Town Planning, Building Regulations and Enforcement, and City				
Project Management Unit		2,598	2,600	3,0
Provincial Planning		-	-	
Support to Local Municipalities		-	-	
Road transport		42,884	18,705	14,3
Public Transport		-	-	
Road and Traffic Regulation		-	-	
Roads		42,884	18,705	14,3
Taxi Ranks		-	-	
Environmental protection		537	250	3
Biodiversity and Landscape		-	-	
Coastal Protection		-	-	
Indigenous Forests		-	-	
Nature Conservation		537	250	3
Pollution Control		-	-	
Soil Conservation		-	-	
Trading services		430,438	496,734	554,8
Energy sources		250,145	262,052	265,1
Electricity		250,145	262,052	265,1
Street Lighting and Signal Systems		-	-	
Nonelectric Energy		-	-	
Water management		102,264	132,775	170,6
Water Treatment		102,264	122,776	3
Water Distribution			9,999	170,2
Water Storage		_	_	-,-
Waste water management		37,312	54,912	66,8
Public Toilets		-	-	
Sewerage		41	32	66,3
Storm Water Management		71	- 52	00,0
Waste Water Treatment		- 37,271	- 54,879	Ę
		40,717		52,2
Waste management		40,717	46,997	JZ,2
Recycling		-	-	
Solid Waste Disposal (Landfill Sites)		-	-	F0.0
Solid Waste Removal		40,717	46,997	52,

Functional Classification Description	###	2021/22	2022/23	2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
Street Cleaning		-	-	-
Other		(17)	9	11
Abattoirs		-	_	_
Air Transport		(17)	9	11
Forestry		-	-	-
Licensing and Regulation		-	-	-
Markets		-	-	-
Tourism		-	-	-
Total Revenue - Functional	2	624,667	675,596	732,23
Expenditure - Functional				
Municipal governance and administration		234,102	203,674	225,56
Executive and council		17,507	22,636	23,70
Mayor and Council		12,674	16,322	17,18
Municipal Manager, Town Secretary and Chief Executive		4,833	6,314	6,52
Finance and administration		216,595	181,038	194,99
Administrative and Corporate Support		22,856	27,430	35,86 6,30
Asset Management		71,515	6,860	
Finance		58,356	67,371	64,18
Fleet Management		18,557	28,642	28,14
Human Resources		12,702	12,642	13,85
Information Technology		6,597	7,832	7,84
Legal Services		6,162	7,011	8,61
Marketing, Customer Relations, Publicity and Media Co-ordination		1,561	1,676	1,15
Property Services		4,953	6,800	6,81
Risk Management		-	-	-
Security Services		8,489	10,269	15,53
Supply Chain Management		4,847	4,506	6,67
Valuation Service		_	_	_
Internal audit		_	-	6,85
Governance Function		-	-	6,85
Community and public safety		45,728	50,748	77,27
Community and social services		14,200	14,096	28,42
Aged Care			14,000	20,42
Agricultural		_		_
Animal Care and Diseases				
Cemeteries, Funeral Parlours and Crematoriums		2,072	2,429	15,06
		2,072	2,429	15,00
Child Care Facilities		-	-	-
Community Halls and Facilities		-	1,134	1,44
Consumer Protection		-	-	-
Cultural Matters		-	-	-
Disaster Management		4,458	1,852	1,00
Education		-	-	-
Indigenous and Customary Law		-	-	-
Industrial Promotion		-	-	-
Language Policy		-	-	-
Libraries and Archives		7,670	8,681	10,90
Literacy Programmes		-	-	-
Media Services		_	-	-
Museums and Art Galleries		_	_	_
Population Development		_	_	_
Provincial Cultural Matters				
Theatres		_	_	
		_	_	
Zoo's		-	-	40.00
Sport and recreation		9,658	12,117	16,22
Beaches and Jetties		-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-

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

Functional Classification Description	###	2021/22	2022/23	2023/24	
		Audited	Audited	Audited	
R thousand	1	Outcome	Outcome	Outcome	
Community Parks (including Nurseries)		6,907	8,022	11,59	
Recreational Facilities		2,608	2,852	3,36	
Sports Grounds and Stadiums		143	1,242	1,27	
Public safety		21,870	24,535	32,62	
Civil Defence		-	-	-	
Cleansing		-	-	-	
Control of Public Nuisances		-	-	-	
Fencing and Fences		-	-	-	
Fire Fighting and Protection		4,865	5,589	7,86	
Licensing and Control of Animals		-	-	-	
Police Forces, Traffic and Street Parking Control		17,004	18,945	24,75	
Pounds		_	-	-	
Housing		-	-	-	
Housing		-	-	-	
Informal Settlements		_	-	-	
Health		-	-	-	
Ambulance		-	-	-	
Health Services		_	-	-	
Laboratory Services		_	-	-	
Food Control		-	-	-	
Health Surveillance and Prevention of Communicable Diseases		_	-	-	
Vector Control		_	-	-	
Chemical Safety		_	-	-	

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

Functional Classification Description	###	2021/22	2022/23	2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
Economic and environmental services		35,858	76,585	84,590
Planning and development		26,013	37,333	42,861
Billboards		-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		4,064	4,513	5,281
Central City Improvement District		-	-	-
Development Facilitation		4,182	12,089	13,617
Economic Development/Planning		5,421	5,562	7,30
Regional Planning and Development		-	-	-
Town Planning, Building Regulations and Enforcement, and City		9,750	12,279	13,65
Project Management Unit		2,596	2,890	3,00
Provincial Planning		-	-	-
Support to Local Municipalities		-	-	-
Road transport		9,643	39,047	41,44
Public Transport		-	-	-
Road and Traffic Regulation		-	-	-
Roads		9,643	39,047	41,44
Taxi Ranks		-	-	-
Environmental protection		201	205	28
Biodiversity and Landscape		-	-	-
Coastal Protection		_	-	-
Indigenous Forests		_	-	-
Nature Conservation		201	205	28
Pollution Control		<u> </u>	_	_
Soil Conservation		_	_	_
Trading services		197,150	253,797	274,54
Energy sources		141,674	155,717	168,14
Electricity		141,674	155,717	168,14
Street Lighting and Signal Systems		_	_	_
Nonelectric Energy		_	_	_
Water management		32,586	51,753	48,24
Water Treatment		6,253	27,614	(2
Water Distribution		26,333	24,139	48,26
Water Storage				
Water of of age Waste water management		5,728	25,577	32,86
Public Toilets		-	20,011	02,00
Sewerage		33	65	32,16
Sewerage Storm Water Management		55	00	52,10
Waste Water Treatment		5,694	25,512	69
		17,162	20,750	25.29
Waste management		17,102	20,730	23,23
Recycling		_	_	
Solid Waste Disposal (Landfill Sites)		- 17,162	20,750	- 25,29
Solid Waste Removal			20,750	20,28
Street Cleaning		-	-	
Other		-	166	-
Abattoirs		-	-	-
Air Transport		-	166	-
Forestry		-	-	-
Licensing and Regulation		-	-	-
Markets		-	-	-
Tourism		-	-	-
Fotal Expenditure - Functional	3	512,838	584,970	661,96
Surplus/(Deficit) for the year		111,829	90,626	70,26

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

Current Year 2024/25			2025/26 Medium Term Revenue & Expen Framework		
Driginal Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +; 2027/28
122,246	123,944	123,944	128,071	133,834	137,180
8,343	8,343	8,343	8,711	9,102	9,330
6,665	6,665	6,665	6,958	7,271	7,453
1,678	1,678	1,678	1,752	1,831	1,877
112,224	113,922	113,922	117,608	122,901	125,973
5,035	5,035	5,035	5,259	5,496	5,633
2,175	2,175	2,175	2,271	2,373	2,433
30,038	27,348 _	27,348 -	27,717 _	28,964	29,68
3,722	3,722	3,722	3,003	3,138	3,21
1,678	1,678	1,678	1,752	1,831	1,87
1,678	1,678	1,678	1,752	1,831	1,87
1,678	1,678	1,678	1,752	1,831	1,87
64,511	68,900	68,900	72,320	75,575	77,46
04,511	00,900	00,900	12,320	15,515	77,40
_	-	-	-	-	-
1,706	1,706	1,706	1,781	1,861	1,90
-	-	-	- 4 750	-	-
1,678	1,678	1,678	1,752	1,831	1,87
1,678	1,678	1,678	1,752	1,831	1,87
32,384	34,598	34,598	26,121	27,297	27,97
18,416	14,069	14,069	4,784	5,000	5,12
_	-	-	-		-
-	-	-	-	-	-
1,800	1,800	1,800	1,881	1,966	2,01
-	-	-	-	-	-
13,830	9,482	9,482	22	23	2
-	_	-	_	-	-
1,469	1,469	1,469	1,535	1,604	1,64
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,318	1,318	1,318	1,346	1,407	1,44
-	-	-	-	-	-
-	-	-	-	-	-
-	-	_	_	-	-
_	_	_	_	_	_
-	-	_	_	_	_
_	_	_	_	_	_
-	-	-	_	_	_
3,966	3,966	3,966	4,145	4,331	4,44
-	-	-	-	-	-
-	-	-	-	-	-
1,678	1,678	1,678	1,754	1,833	1,87
2,233	2,233	2,233	2,333	2,438	2,49
55	55	55	58	60	6
10,001	16,562	16,562	17,192	17,966	18,41
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
- 1,720	– 1,831	_	– 1,798	-	- 1,92

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Cu	Current Year 2024/25			m Term Revenue Framework	& Expenditure
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
- 8,281 -	– 14,731 –	- 14,731 -	- 15,394 -	_ 16,087 _	_ 16,489 _
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
_	_	_	_	_	_
-	_	_	-	-	-
-	-	-	-	-	-
69,427	108,984	108,984	64,098	66,983	68,657
36,205	38,705	38,705	61,316	64,075	65,677
3,405	3,405	3,405	3,554	3,714	3,807
-	-	-	-	-	-
3,052	3,052	3,052	3,189	3,333	3,416
3,474	3,474	3,474	2,302	2,406	2,466
23,275	25,775	25,775	49,270	51,487	52,774
3,000	3,000	3,000	3,000	3,135	3,213
-	-	-	-	-	-
32,867	69,924	69,924	2,412	2,520	2,583
-	-	-	-	-	-
-	-	-	-	-	-
32,867	69,924 _	69,924 _	2,412	2,520	2,583
355	355	355	371	387	397
-	-	-	-	-	-
-	-	-	-	-	-
355	355	- 355	371	387	397
-	-	-	-	-	-
-	-	-	-	-	-
552,324 293,963	552,659 299,915	552,659 299,915	593,109 267,607	633,287 282,415	568,729 270,092
293,963	299,915	299,915	267,607	282,415	270,092
-	-	-	-	-	-
- 148,783	 138,666	- 138,666	- 192,776	 214,875	 168,997
-	-	-	-	- 2 14,013	-
148,783	138,666	138,666	192,776	214,875	168,997
-	-	- E7 004	-	-	-
54,681	57,681 _	57,681 _	72,693	73,358	65,559 _
54,681	57,681	57,681	72,693	73,358	65,559
-	-	-	-	-	-
	– 56,396	 56,396	- 60,033	- 62,638	- 64,080
-	-		-		
-	-	-	-	-	-
54,896	56,396	56,396	60,033	62,638	64,080

	۰.
tion	1
lion	

Cu	rrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
_	_	_	_	_	_
-	-	-	-	-	-
776,381	820,185	820,185	811,400	861,401	802,545
243,775	245,268	245,268	260,636	272,229	279,035
28,151	27,259	27,259	27,030	28,111	28,813
19,636	19,086	19,086	18,978	19,697	20,189
8,514	8,173	8,173	8,051	8,414	8,624
206,775	209,018	209,018	223,838	233,911	239,759
40,011	39,377	39,377	42,226	44,126	45,229
6,855 62,608	7,445 64,562	7,445 64,562	7,424 66,373	7,758 69,360	7,952 71,094
25,790	27,356	27,356	36,807	38,463	39,425
19,238	19,094	19,094	18,247	19,068	19,545
10,134	9,504	9,504	9,235	9,651	9,892
7,104	6,644	6,644	6,910	7,221	7,401
1,691	1,586	1,586	2,284	2,386	2,446
7,958 –	7,891 –	7,891 -	6,186 –	6,464 _	6,626
18,339	18,514	18,514	20,328	21,243	21,774
7,047	7,047	7,047	7,819	8,171	8,375
-	-	-	-	-	-
8,850	8,990	8,990	9,768	10,208	10,463
8,850 72,750	8,990 72,087	8,990 72,087	9,768 75,236	10,208 78,622	10,463 80,588
18,558	17,951	17,951	19,468	20,344	20,853
-	-	-	-	-	-
-	-	-	-	-	-
2,843	2,695	2,695	3,046	3,184	3,263
_ 1,487	- 1,487	- 1,487	_ 1,554	 1,624	_ 1,664
-	-	-	-	-	-
-	-	-	-	-	-
2,109	1,700	1,700	2,142	2,238	2,294
-	-	-	-	-	-
-	-	-	-	-	-
_	_	_	_	_	
12,119	12,069	12,069	12,726	13,299	13,631
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
_	_	_		_	_
_	_	_	_	_	_
18,313	17,668	17,668	17,968	18,777	19,246
-	-	-	-	-	-
-	-	-	-	-	-

Cu	rrent Year 2024/2	25	2025/26 Medium Term Revenue & Expendit Framework		
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
12,674	12,534	12,534	13,567	14,178	14,532
4,024	3,937	3,937	4,251	4,443	4,554
1,615	1,197	1,197	150	157	161
35,878	36,468	36,468	37,800	39,501	40,488
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,478	9,323	9,323	9,771	10,210	10,466
-	-	-	-	-	-
27,401	27,146	27,146	28,029	29,290	30,023
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Cui	Current Year 2024/25			2025/26 Medium Term Revenue & Expe Framework		
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
83,188	85,293	85,293	87,627	91,570	93,859	
47,165	46,207	46,207	48,173	50,341	51,599	
	40,201	40,201	40,170	00,041	01,000	
- 6,272	_ 5,900	_ 5,900	6,330	6,615	6,780	
13,730	13,926	13,926	15,184	15,867	16,264	
8,409	8,394	8,394	7,394	7,727	7,920	
-	-	-	-			
15,798	15,030	15,030	16,266	16,997	17,422	
2,956	2,956	2,956	3,000	3,135	3,213	
2,950	2,950	2,950	3,000	5,155	3,213	
-	_	-	_	-	_	
35,714	38,777	38,777	39,154	40,916	41,939	
-	-	-	-	-	-	
-	-	-	-	-	-	
35,714	38,777	38,777	39,154	40,916	41,939	
-	-	-	-	-	-	
309	309	309	300	314	321	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
309	309	309	300	314	321	
-	-	-	-	-	-	
-	-	-	-	-	-	
284,373	311,576	311,576	328,203	340,366	339,242	
167,537	183,565	183,565	187,236	195,662	200,554	
167,537	183,565	183,565	187,236	195,662	200,554	
_	_	_	_	_		
_	_	_	_	_	_	
68,740	78,417	78,417	81,104	84,754	86,873	
-	-	-	-	-	-	
68,740	78,417	78,417	81,104	84,754	86,873	
_	_	_	_	-	_	
20,341	22,076	22,076	33,132	32,016	23,183	
-	-	-	-	-	-	
20,341	22,076	22,076	33,132	32,016	23,183	
_	_	_	_	_	_	
_	_	_	_	_	_	
27,756	27,519	27,519	26,731	27,934	28,632	
-	-	-	-	-	-	
_	_	_	_	_	_	
27,756	27,519	27,519	26,731	27,934	28,632	
2,000	2,000	2,000	-	_	-	
_,,	_,	_,,-	-	-	-	
2,000	2,000	2,000	_	-	_	
_	_	_	_	_	_	
_	_	_	_	_	_	
			_	_		
_	_					

716,225

103,960

716,225

103,960

751,702

59,698

782,787

78,614

686,087

90,294

792,724

9,821

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue by Vote	1										
Vote 1 - Executive & Council		7,243	7,918	8,056	8,343	8,343	8,343	8,711	9,102	9,330	
Vote 2 - FINANCE AND ADMINISTRATION		86,088	94,590	104,146	113,902	115,601	115,601	119,361	124,732	127,850	
Vote 3 - COMMUNITY AND SOCIAL SERVICES		21,638	5,634	5,599	18,416	14,069	14,069	4,784	5,000	5,125	
Vote 4 - SPORTS & RECREATION		1,933	9,977	15,702	3,966	3,966	3,966	4,145	4,331	4,440	
Vote 5 - PUBLIC SAFETY		15,110	12,101	1,632	1,720	1,831	1,831	1,798	1,879	1,926	
Vote 6 - PLANNING AND DEVELOPMENT		13,731	23,903	20,786	36,205	38,705	38,705	61,316	64,075	65,677	
Vote 7 - ROAD TRANSPORT		47,968	24,481	21,128	41,148	84,655	84,655	17,806	18,607	19,073	
Vote 8 - ENVIRONMENTAL PROTECTION		537	250	347	355	355	355	371	387	397	
Vote 9 - ENERGY SOURCES		250,145	262,052	265,150	293,963	299,915	299,915	267,607	282,415	270,092	
Vote 10 - WATER MANAGEMENT		102,264	132,775	170,633	148,783	138,666	138,666	192,776	214,875	168,997	
Vote 11 - WASTE WATER MANAGEMENT		37,312	54,912	66,838	54,681	57,681	57,681	72,693	73,358	65,559	
Vote 12 - WASTE MANAGEMENT		40,717	46,997	52,205	54,896	56,396	56,396	60,033	62,638	64,080	
Vote 13 - Other		(17)	9	11	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	624,667	675,596	732,232	776,381	820,185	820,185	811,400	861,401	802,545	
Expenditure by Vote to be appropriated	1										
Vote 1 - Executive & Council		17,507	22,636	23,708	28,151	27,259	27,259	27,030	28,111	28,813	
Vote 2 - FINANCE AND ADMINISTRATION		216,595	181,038	201,855	215,625	218,009	218,009	233,606	244,119	250,222	
Vote 3 - COMMUNITY AND SOCIAL SERVICES		14,200	14,096	28,420	18,558	17,951	17,951	19,468	20,344	20,853	
Vote 4 - SPORTS & RECREATION		9,658	12,117	16,226	18,313	17,668	17,668	17,968	18,777	19,246	
Vote 5 - PUBLIC SAFETY		4,865	5,589	7,866	8,478	9,323	9,323	9,771	10,210	10,466	
Vote 6 - PLANNING AND DEVELOPMENT		26,013	37,333	42,861	47,165	46,207	46,207	48,173	50,341	51,599	
Vote 7 - ROAD TRANSPORT		26,648	57,992	66,207	63,115	65,922	65,922	67,183	70,206	71,961	
Vote 8 - ENVIRONMENTAL PROTECTION		201	205	282	309	309	309	300	314	321	
Vote 9 - ENERGY SOURCES		141,674	155,717	168,143	167,537	183,565	183,565	187,236	195,662	200,554	
Vote 10 - WATER MANAGEMENT		32,586	51,753	48,246	68,740	78,417	78,417	81,104	84,754	86,873	
Vote 11 - WASTE WATER MANAGEMENT		5,728	25,577	32,861	20,341	22,076	22,076	33,132	32,016	23,183	
Vote 12 - WASTE MANAGEMENT		17,162	20,750	25,291	27,756	27,519	27,519	26,731	27,934	28,632	
Vote 13 - Other		-	166	-	2,000	2,000	2,000	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-		-		_	-	-	-	-	
Total Expenditure by Vote	2	512,838	584,970	661,965	686,087	716,225	716,225	751,702	782,787	792,724	
Surplus/(Deficit) for the year	2	111,829	90,626	70,268	90,294	103,960	103,960	59,698	78,614	9,821	

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

Vote Description	###	2021/22	2022/23	2023/24	Cu	irrent Year 2024/2	25	2025/26 Medium Term Revenue & Expenditure Framework				
R thousand		Audited Outcome	Audited	Audited	Original Budget	Adjusted Budget	Full Year	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2		
Revenue by Vote	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2023/20	2020/27	2027/28		
Vote 1 - Executive & Council		7,243	7,918	8,056	8,343	8,343	8,343	8,711	9,102	9,330		
 1.1 - Mayor and Council: Ward Admin (Dept 050) 1.2 - Mayor and Council: Mayor and Council (Dept 1 	120)	-	-	-	-	-	-	-	_	_		
1.3 - Municipal Manager Town Secretary and Chief B		7,243	7,918	8,056	8,343	8,343	8,343	8,711	9,102	9,330		
1.4 - 1.5 -		-	-	-	-	-	-	-	-	-		
1.5 - 1.6 -		-	-	-	-	-	-	-	-	_		
1.7 -		-	-	-	-	-	-	-	-	-		
1.8 - 1.9 -		-	-	-	-	_	-	-	_	_		
1.10 -		-	-	-	-	-	-	-	-	-		
Vote 2 - FINANCE AND ADMINISTRATION		86,088	94,590	104,146	113,902	115,601	115,601	119,361	124,732	127,850		
 2.1 - Marketing Customer Relations Publicity and Me 2.2 - Legal Services: Legal Services Section (New) 	dia Co I	832 832	1,445 2,427	1,597 1,597	1,678 1,678	1,678 1,678	1,678 1,678	1,752 1,752	1,831 1,831	1,877 1,877		
2.3 - Administrative and Corporate Support: Office of	f Corpo		2,408	2,694	2,832	2,832	2,832	2,957	3,090	3,167		
2.4 - Administrative and Corporate Support: Commu		1,664	1,926	2,096	2,203	2,203	2,203	2,302	2,406	2,466		
 2.5 - Security Services: Security Services Admin (Ne 2.6 - Human Resources: HR and Health & Safety 	:w)	_ 1,705	3,090	5,254	5,401	5,401	5,401	4,755	4,969	5,094		
2.7 - Property Services: Assessment Rates (220)		50,155	55,238	58,387	64,511	68,900	68,900	72,320	75,575	77,464		
2.8 - Fleet Management: Workshop (dept 440) 2.9 - Information Technology: Information Technolog	 v (De	- 832	_ 1,445	_ 1,597	_ 1,678	_ 1,678	_ 1,678	_ 1,752	- 1,831	- 1,877		
2.10 - FINANCE		27,778	26,612	30,925	33,920	31,229	31,229	31,769	33,199	34,029		
Vote 3 - COMMUNITY AND SOCIAL SERVICES		21,638	5,634	5,599	18,416	14,069	14,069	4,784	5,000	5,125		
3.1 - Health Services: Health Services (Dept 460) 3.2 - Fire Fighting and Protection: Disaster Manager		-	-	-	-	-	-	-	-	-		
3.2 - Fire Fighting and Protection: Disaster Manager 3.3 - Core Function:Libraries and Archives		-	-	-	-	_	-	_	_	_		
3.4 - Libraries and Archives: Library (Dept 120)		-	-	-	-	-	-	-	-	-		
 3.5 - Disaster Management: Disaster Management (3.6 - Community Halls and Facilities: Community Hall 		10,495 8,141	2,889 34	1,397 1,293	1,469 13,830	1,469 9,482	1,469 9,482	1,535 22	1,604 23	1,644 23		
3.7 - Libraries and Archives: Library { dept 120 }		2,100	1,222	1,261	1,318	1,318	1,318	1,346	1,407	1,442		
3.8 - Cemeteries Funeral Parlours and Crematorium	s: Cerr	902	1,488	1,648	1,800	1,800	1,800	1,881	1,966	2,015		
3.9 - 3.10 -		-	-	-	-	-	-	-	-	_		
Vote 4 - SPORTS & RECREATION		1,933	9,977	15,702	3,966	3,966	3,966	4,145	4,331	4,440		
4.1 - Sports Grounds and Stadiums: Sports Grounds		21	6,696	12,024	55	55	55	58	60	62		
4.2 - Community Parks (including Nurseries): Munici			1,445 1,780	1,597 2,028	1,678	1,678	1,678 2,233	1,754	1,833 2,438	1,879 2,499		
 4.3 - Recreational Facilities: Caravan & swimming(E 4.4 - Recreational Facilities: Estates (340) 		1,135 (55)	57	2,020	2,233	2,233	2,235	2,333	2,430	2,435		
4.5 - Cultural Matters: Parks & Recreation (Dept 35	5)	-	-	-	-	-	-	-	-	-		
4.6 - 4.7 -		-	-	-	-	-	-	-	-	-		
4.8 -		-	-	-	-	-	-	-	-	-		
4.9 - 4.10 -		-	-	-	-	-	-	-	-	-		
4.10 - Vote 5 - PUBLIC SAFETY		- 15,110	- 12,101	- 1,632	1,720	1,831	- 1,831	1,798	1,879	1,926		
5.1 - Core Function:Fire Fighting and Protection		-	-	1,032	1,720	-	1,031	-	1,079	- 1,920		
5.2 - Fire Fighting and Protection: Fire Brigade (Dep	it 180)	15,110	12,101	1,632	1,720	1,831	1,831	1,798	1,879	1,926		
5.3 - 5.4 -		-	-	-	-	-	-	-	-	-		
5.5 -		-	-	-	-	-	-	-	-	-		
5.6 - 5.7 -		-	-	-	-	-	-	-	-	-		
5.8 -		_	_	_	_	_	_	_	_	_		
5.9 -		-	-	-	-	-	-	-	-	-		
5.10 -		-	-	-	-	-	-	-	-	-		
Vote 6 - PLANNING AND DEVELOPMENT 6.1 - Property Services: Municipal Buildings (Dept 3	1 45)	13,731 3,154	23,903 3,872	20,786 2,479	36,205 3,052	38,705 3,052	38,705 3,052	61,316 3,189	64,075 3,333	65,677 3,416		
6.2 - Project Management Unit: PMU Office (772)	Ĺ	2,598	2,600	3,000	3,000	3,000	3,000	3,000	3,135	3,213		
6.3 - Fire Fighting and Protection: Fire Brigade (Dep 6.4 - Corporate Wide Strategic Planning (DPs EDs		-	-	-	-	-	-	4 750	-	-		
 6.4 - Corporate Wide Strategic Planning (IDPs LEDs 6.5 - Corporate Wide Strategic Planning (IDPs LEDs 		832 834	1,445 1,484	1,597 1,618	1,678 1,726	1,678 1,726	1,678 1,726	1,752 1,802	1,831 1,883	1,877 1,930		
6.6 - Economic Development/Planning: Technical Ac	Imin (3	1,664	1,926	2,096	2,203	2,203	2,203	2,302	2,406	2,466		
 6.7 - Economic Development/Planning: Expanded P 6.8 - Town Planning Building Regulations and Enformation 		1,709 2,940	1,519 11,057	1,111 8,885	1,271 23,275	1,271 25,775	1,271 25,775	- 49,270	- 51,487	- 52,774		
6.9 -		2,540	-	0,000	-	-	-	43,270		- 52,174		
6.10 -		-	-	-	-	-	-	-	-	-		
Vote 7 - ROAD TRANSPORT 7.1 - Police Forces Traffic and Street Parking Contro	 - Trof	47,968 5,084	24,481 5,775	21,128 6,738	41,148 8,281	84,655 14,731	84,655	17,806 15,394	18,607 16,087	19,073 16,489		
7.1 - Police Forces Traffic and Street Parking Contro 7.2 - Core Function:Police Forces Traffic and Street			5,115	0,736	0,201	14,731	14,731 -	10,394	- 10,007	10,469		
7.3 - Roads: Public Works (Dept 330)		42,884	18,705	14,391	32,867	69,924	69,924	2,412	2,520	2,583		
 7.4 - Roads: TSHENOLO - MAPOTENG COLLECTO 7.5 - Roads: DOWN TOUCH -PIETBOS ROADS 	R STF	-	-	-	-	-	-	-	-	-		
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPI	NG RC	-	-	-	-	-	-	-	-	-		
7.7 - Roads: TSHENOLO -MANDELA DRIVE		-	-	-	-	-	-	-	-	-		
 7.8 - Roads: Office of Infrastructure Services (Dept 7.9 - Roads 	51U)	-	-	-	-	-	-	-				
7.10 -	1	-	-	_	_	-	_	_	-	-		
Vote 8 - ENVIRONMENTAL PROTECTION	1	537	250	347	355	355	355	371	387	397		
8.1 - Nature Conservation: Nature Reserve (350) 8.2 -	1	537	250	347	355	355	355	371	387	397		
6.2 - 8.3 -		-	_	-	-	_	_	_	-	_		
0.0												
8.4 - 8.5 -		-	-	-	-	-	-	-	-	-		

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditur Framework		
housand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Ye 2027/2
8.7 -		-	-	-	-	-	-	-	-	2021/2
8.8 -		-	-	-	-	-	-	-	-	
8.9 - 8.10 -		-	-	-	-	_	-	-	-	
		_					-			
Vote 9 - ENERGY SOURCES		250,145	262,052	265,150	293,963	299,915	299,915	267,607	282,415	27
9.1 - Electricity: Electricity (Dept 410, 405) 9.2 -		250,145	262,052	265,150	293,963	299,915	299,915	267,607	282,415	27
9.2 - 9.3 -		_	-	_	_	_	_	_	_	
9.4 -		_	_	_	_	_	_		_	
9.5 -										
9.6 -		-	-	_	_	-	-	_	-	
9.7 -		-	-	_	_	-	-	_	-	
9.8 -		_	_	_	_	_	_	_	-	
9.9 -		_	_	_	_	_	_	_	-	
9.10 -		-	-	-	-	-	-	-	-	
Vote 10 - WATER MANAGEMENT		102,264	132,775	170,633	148,783	138,666	138,666	192,776	214,875	1
10.1 - Water Distribution: Water (Dept 380)		102,204	9,999	170,264	148,783	138,666	138,666	192,776	214,875	1
10.2 - Water Treatment: Water (Dept 360)		102,264	122,776	369	-	- 130,000	130,000	152,110	214,075	
10.3 - Water Treatment: Water SELENANE (SEVEN	MILES	102,204	122,110	-	_	-	-	_	-	
10.4 - Water Treatment: Water SELENANE (MAPOT		-	_	_	_	_	_	_	_	
10.5 - Water Treatment	Ī	_	_	_	_	_	_	_	_	
10.6 -		_		_	_	_	_	_	_	
10.7 -		-	_	_	-	-	_	_	-	
10.8 -		-	_	_	-	-	_	_	-	
10.9 -		-	-	_	-	-	_	_	_	
10.10 -		_	_	_	-	_	_	_	_	
		27 242	54 04 2	66,838	EA CO4	E7 C04	E7 C04	70 600	70 050	
Vote 11 - WASTE WATER MANAGEMENT 11.1 - Sewerage: Sewerage (Dept 420)		37,312 37,312	54,912 54,912	66,838 66,838	54,681 54,681	57,681 57,681	57,681 57,681	72,693 72,693	73,358 73,358	
 Sewerage: Sewerage (Dept 420) Waste Water Treatment: Sewerage (Dept 420) 		57,512	54,912	00,000	54,001	57,001	57,001	12,093	/3,358	
11.2 - Waste Water Treatment: Sewerage (Dept 420 11.3 - Waste Water Treatment: KHETHWAYO CONS		_	-	_	_	_	_	_	_	
11.4 -		_	_	_	_	_	_	_	_	
11.5 -		_	_	_	_	_	_	_	_	
11.6 -		_	_	_	_	_	_	_	-	
11.7 -		-	-	_	_	-	-	_	-	
11.8 -		_	_	_	_	_	_	_	_	
11.9 -		-	-	_	_	-	-	_	-	
11.10 -		_	_	_	_	_	_	_	_	
Vote 12 - WASTE MANAGEMENT		40,717	46,997	52,205	54,896	56,396	56,396	60,033	62,638	
12.1 - Solid Waste Removal: Cleansing (Dept 480)		40,717	46,997	52,205	54,896	56,396	56,396	60,033	62,638	
12.2 -		-	-	-	-	-	-	-	-	
12.3 - 12.4 -		-	-	-	-	_	-	-	_	
12.5 -		_	-	_	-	_	_	_	_	
12.6 -		_	_	_	_	_	_	_	_	
12.7 -		_	_		_	_			_	
12.8 -		-	_	_	_	_	_	_	-	
12.9 -		_	_	_	_	_	_	_	_	
12.10 -		-	-	_	_	_	-	_	-	
Vote 13 - Other		(17)	9	11	-	-	-	-	-	
13.1 - Air Transport: Airstrip (370)		(17)	9	11	-	-	-	-	-	
13.2 -		-	-	-	-			-	-	
13.3 - 13.4 -		-	-	-	_	_	-	_	-	
13.4 - 13.5 -		-	-	_	_	_	_	_	_	
13.5 - 13.6 -		_	_	_	_	_	_			
13.0 -										
13.8 -							_			
13.9 -		_	_	_	-	-	-	_	_	
13.10 -		_	_	_	-	-	_	_	_	
					-	-				
Vote 14 - 14.1 -		-	-	-			-	-	-	
		-	-	-	-	-	-	_	-	
14.2 - 14.3 -		_		_	-	-	_		_	
14.5 -		_	-	-	_	_	_	_	_	
14.5 -		_		_	_	_	_		_	
14.6 -		_	_	_	_	_	_	_	_	
14.7 -		_	_	_	_	_	_	_	_	
14.8 -		-	-	_	-	-	-	_	-	
14.9 -		-	-	_	-	-	-	-	-	
14.10 -		_	_	_	-	-	_	_	-	
Vote 15 -		-	-	-	-	-	-	-	-	
15.1 - 15.2		-	-	-	-	_	-	-	_	
15.2 - 15.3 -										
15.3 -		_	-	-	-	-	-		-	
					-	_	-			
15.5 - 15.6 -		_	-	_		_	-		_	
15.6 - 15.7 -		_	-	_	-	_	_		_	
15.7 -		-						_		
10.0 -		-	-	-	-	-	-		_	
15.9 -										
15.9 - 15.10 -		-	-	_	-	-	-			

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Expenditure by Vote	1	Cutoonio	Cuttonio	outcomo	Dudget	Buugot		2020/20	2020,21	2021120	
Vote 1 - Executive & Council		17,507	22,636	23,708	28,151	27,259	27,259	27,030	28,111	28,813	
1.1 - Mayor and Council: Ward Admin (Dept 050)	000	-	-	-	-	-	-	-	-	-	
 1.2 - Mayor and Council: Mayor and Councill (Dept 1.3 - Municipal Manager Town Secretary and Chief 		17,507	22,636	23,708	28,151	27,259	27,259	27,030	28,111	28,813	
1.4 -		-	-	-	-	-	-	-	-	-	
1.5 - 1.6 -		-	-	-	-	-	-	-		-	
1.7 -		-	-	-	-	-	-	-	-	-	
1.8 - 1.9 -		-	-	-	-	-	-	-	-	-	
1.10 -		-	-	-	-	-	-	-	-	-	
Vote 2 - FINANCE AND ADMINISTRATION		216,595	181,038	201,855	215,625	218,009	218,009	233,606	244,119	250,222	
2.1 - Marketing Customer Relations Publicity and M			1,676	1,157	1,691	1,586	1,586	2,284	2,386	2,446	
2.2 - Legal Services: Legal Services Section (New) 2.3 - Administrative and Corporate Support: Office of	•	6,162 19,242	7,011 21,330	8,617 27,270	7,104 31,278	6,644 30,398	6,644 30,398	6,910 32,547	7,221 34,011	7,401 34,862	
2.4 - Administrative and Corporate Support: Commu			6,100	8,592	8,733	8,979	8,979	9,679	10,115	10,367	
2.5 - Security Services: Security Services Admin (N	ew)	8,489	10,269	15,535	18,339	18,514	18,514	20,328	21,243	21,774	
2.6 - Human Resources: HR and Health & Safety 2.7 - Property Services: Assessment Rates (220)		12,702 4,953	12,642 6,800	20,716 6,813	28,088 7,958	28,084 7,891	28,084 7,891	28,015 6,186	29,276 6,464	30,008 6,626	
2.8 - Fleet Management: Workshop (dept 440)		18,557	28,878	28,382	26,064	27,630	27,630	37,092	38,762	39,731	
2.9 - Information Technology: Information Technology	gy (De		7,595	7,609	9,860	9,230	9,230	8,949	9,352	9,586	
		134,718	78,737	77,163	76,510	79,053	79,053	81,616	85,289	87,421	
Vote 3 - COMMUNITY AND SOCIAL SERVICES 3.1 - Health Services: Health Services (Dept 460)		14,200	14,096	28,420	18,558	17,951	17,951	19,468	20,344	20,853	
3.2 - Fire Fighting and Protection: Disaster Manager	ment (-	-	-	-	-	-	-	-	-	
3.3 - Core Function:Libraries and Archives		-	-	-	-	-	-	-	-	-	
 3.4 - Libraries and Archives: Library (Dept 120) 3.5 - Disaster Management: Disaster Management (190)	- 4,458	_ 1,852	_ 1,005	_ 2,109	_ 1,700	_ 1,700	2,142	2,238	2,294	
3.6 - Community Halls and Facilities: Community Halls			1,134	1,443	1,487	1,487	1,487	1,554	1,624	1,664	
3.7 - Libraries and Archives: Library { dept 120 }		7,670	8,681	10,908	12,119	12,069	12,069	12,726	13,299	13,631	
3.8 - Cemeteries Funeral Parlours and Crematorium 3.9 -	is: Cerr	2,072	2,429	15,064	2,843	2,695	2,695	3,046	3,184	3,263	
3.10 -		-	-	-	-	-	-	-	-	-	
Vote 4 - SPORTS & RECREATION		9,658	12,117	16,226	18,313	17,668	17,668	17,968	18,777	19,246	
4.1 - Sports Grounds and Stadiums: Sports Grounds		143	1,242	1,270	1,615	1,197	1,197	150	157	161	
 4.2 - Community Parks (including Nurseries): Munic 4.3 - Recreational Facilities: Caravan & swimming (I 			8,022 2,848	11,592 3,360	12,674 4,020	12,534 3,932	12,534 3,932	13,567 4,249	14,178 4,440	14,532 4,551	
4.4 - Recreational Facilities: Estates (340)	1	5	4	3	4	4	4	2	3	3	
4.5 - Cultural Matters: Parks & Recreation (Dept 35	5)	-	-	-	-	-	-	-	-	-	
4.6 - 4.7 -		_	_	_	_	-	-	_	_	_	
4.8 -		-	-	-	-	-	-	-	-	-	
4.9 - 4.10 -		-	-	-	-	-	-	-	-	-	
Vote 5 - PUBLIC SAFETY		4,865	5,589	7,866	8,478	9,323	9,323	9,771	10,210	10,466	
5.1 - Core Function:Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	
5.2 - Fire Fighting and Protection: Fire Brigade (De	pt 180)	4,865	5,589	7,866	8,478	9,323	9,323	9,771	10,210	10,466	
5.3 - 5.4 -		-	-	_	-	-	-	-	-	-	
5.5 -		-	-	-	-	-	-	-	-	-	
5.6 -		-	-	-	-	-	-	-	-	-	
5.7 - 5.8 -		-	-	_	-	-	-	-	-	-	
5.9 -		-	-	-	-	-	-	-	-	-	
5.10 -		-	-	-	-	-	-	-	-	-	
Vote 6 - PLANNING AND DEVELOPMENT 6.1 - Property Services: Municipal Buildings (Dept 3	345)	26,013 4,182	37,333 12,089	42,861 13,617	47,165 13,730	46,207 13,926	46,207 13,926	48,173 15,184	50,341 15,867	51,599 16,264	
6.2 - Project Management Unit: PMU Office (772)		4,182 2,596	2,890	3,000	2,956	2,956	2,956	3,000	3,135	3,213	
6.3 - Fire Fighting and Protection: Fire Brigade (De		-	-	-	-	-	-	-	-	-	
 6.4 - Corporate Wide Strategic Planning (IDPs LEDs 6.5 - Corporate Wide Strategic Planning (IDPs LEDs) 	·	1,588 2,477	1,798 2,715	2,068 3,213	2,195 4,077	2,214 3,687	2,214 3,687	2,013 4,317	2,103 4,511	2,156 4,624	
6.6 - Economic Development/Planning: Technical A			4,043	6,214	7,138	7,123	7,123	7,394	7,727	7,920	
6.7 - Economic Development/Planning: Expanded F	Public V	1,709	1,519	1,092	1,271	1,271	1,271	-	-	-	
6.8 - Town Planning Building Regulations and Enfor 6.9 -	cemen	9,750	12,279	13,658	15,798	15,030	15,030	16,266	16,997	17,422	
6.10 -		-	-	_	-	_	-	-	-	-	
Vote 7 - ROAD TRANSPORT		26,648	57,992	66,207	63,115	65,922	65,922	67,183	70,206	71,961	
7.1 - Police Forces Traffic and Street Parking Contr		17,004	18,945	24,759	27,401	27,146	27,146	28,029	29,290	30,023	
 7.2 - Core Function:Police Forces Traffic and Street 7.3 - Roads: Public Works (Dept 330) 	Parkin	- 9,643		41,447			_ 38,777		- 40,916		
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTO	OR STR		-	-	-	-	-	-	-	-	
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS		-	-	-	-	-	-	-	-	-	
7.6 - Roads: TSHENOLO - VERGENOEG - MARUP7.7 - Roads: TSHENOLO -MANDELA DRIVE	1110 K(_	_		-	-	-	_	_	-	
7.8 - Roads: Office of Infrastructure Services (Dept	310)	-	-	-	-	-	-	-	-	-	
7.9 - Roads 7.10 -		-	_	_	-	-	-	-	_	-	
Vote 8 - ENVIRONMENTAL PROTECTION		- 201	- 205	- 282	- 309	- 309	-	- 300	- 314	321	
8.1 - Nature Conservation: Nature Reserve (350)		201	205	282	309	309	309	300	314	321	
	1									-	
8.2 -		-	-	-	-	-	-	_	-		
8.2 - 8.3 - 8.4 -			-	-		-	-	-	-	-	

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

Vote Description	###		2022/23	2023/24		urrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26		Budget Year +2 2027/28
8.6 - 8.7 -		-	-	-		- -	-		-	-
8.8 -		-	-	-	-	-	-	-	-	-
8.9 - 8.10 -		-	-	-	-	-	-	-	-	
Vote 9 - ENERGY SOURCES		141,674	155,717	168,143	167,537	183,565	183,565	187,236	195,662	200,554
9.1 - Electricity: Electricity (Dept 410, 405) 9.2 -		141,674	155,717	168,143 -	167,537 _	183,565 -	183,565 -	187,236 _	195,662	200,554
9.3 - 9.4 -		-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-
9.6 - 9.7 -		-	-	-	-	-	-	-	-	
9.8 - 9.9 -		-	-	-	-	-	-	-		
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT 10.1 - Water Distribution: Water (Dept 380)		32,586 26,333	51,753 24,139	48,246 48,266	68,740 68,740	78,417 78,417	78,417 78,417	81,104 81,104	84,754 84,754	86,873 86,873
10.2 - Water Treatment: Water (Dept 380) 10.3 - Water Treatment: Water SELENANE (SEVEN	MILE	6,253	27,614	(20)	-	-	-	-	-	
10.4 - Water Treatment: Water SELENANE (MAPOT			_	-	-	-	-	-	_	_
10.5 - Water Treatment 10.6 -		-		-	-		-	-		-
10.7 - 10.8 -		-	-	-	-	-	-	-	-	-
10.9 -		-	-	-	-	-	-	-	-	-
10.10 - Vote 11 - WASTE WATER MANAGEMENT		- 5,728	- 25,577	- 32,861	- 20,341	- 22,076	- 22,076	- 33,132	- 32,016	- 23,183
11.1 - Sewerage: Sewerage (Dept 420)		5,728	23,876	32,861	20,341	22,076	22,076	33,132	32,010	23,183
 Waste Water Treatment: Sewerage (Dept 420 Waste Water Treatment: KHETHWAYO CONS 		-	_ 1,701	-	-		-	-		-
11.4 - 11.5 -		-	-	-	-	-	-	-	-	-
11.6 -		-	-	-	-	-	-	-	_	-
11.7 - 11.8 -		-	-	-	-		-	-		
11.9 - 11.10 -		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		17,162	20,750	25,291	27,756	27,519	27,519	26,731	27,934	28,632
12.1 - Solid Waste Removal: Cleansing (Dept 480) 12.2 -		17,162	20,750	25,291	27,756	27,519	27,519	26,731	27,934	28,632
12.3 -		-	-	-	-	-	-	-	-	-
12.4 - 12.5 -		-	-	-	-		-	-		-
12.6 - 12.7 -		-	-	-	-	-	-	-	-	-
12.8 -		-	-	-	-	-	-	-	-	-
12.9 - 12.10 -		-	-	-	-	-	-	-	-	
Vote 13 - Other		-	166	-	2,000	2,000	2,000	-	-	-
13.1 - Air Transport: Airstrip (370) 13.2 -		-	166 -	-	2,000	2,000 -	2,000	-	-	
13.3 - 13.4 -		-	-	-	-	-	-	-	-	-
13.5 -		-	-	-	-	-	-	-	-	-
13.6 - 13.7 -		-	-	-	-	-	-	-	-	-
13.8 - 13.9 -		-	-	-	-	-	-	-		-
13.10 -		-	-	-	-	-	-	-	-	-
Vote 14 - 14.1 -		-	-	-	-	-	-	-	-	-
14.2 - 14.3 -		-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-
14.5 - 14.6 -		-	-	-	-	-	-	-	1	
14.7 - 14.8 -		-	-	-	-	-	-	-	-	
14.9 -		-	-	-	-	-	-	-	-	-
14.10 - Vote 15 -		-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-
15.2 - 15.3 -		-	-	-	-	-	-	-	_	-
15.4 - 15.5 -		-	=	-	-	-	-	-	-	
15.6 - 15.7 -		-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	_
15.9 - 15.10 -		-	-	-	-	-	-	-	_	-
Total Expenditure by Vote	2	512,838	584,970	661,965	686,087	716,225	716,225	751,702	782,787	792,724
Surplus/(Deficit) for the year	2	111,829	90,626	70,268	90,294	103,960	103,960	59,698	78,614	9,821

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

NC452 Ga-Segonyana - Table A4 Budgeted									2025/26 Medium	Term Revenue &	Expenditure
Description	###	2021/22	2022/23	2023/24		Current Ye	ear 2024/25		2023/20 Medium	Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	123,252	153,447	150,253	170,602	176,555	176,555	121,661	184,586	192,893	197,715
Service charges - Water	2	23,584	28,319	42,531	47,793	46,457	46,457	30,920	49,424	51,648	52,939
Service charges - Waste Water Management	2	14,429	17,936	26,205	26,783	29,783	29,783	20,789	32,052	33,494	34,332
Service charges - Waste Management	2	9,908	12,818	15,782	16,608	18,108	18,108	12,026	20,021	20,826	21,223
Sale of Goods and Rendering of Services		1,557	3,923	2,349	2,631	2,631	2,631	1,598	2,918	3,049	3,125
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4,173	7,772	10,419	8,251	5,560	5,560	4,576	5,805	6,066	6,217
Interest earned from Current and Non Current Assets		5,055	5,692	9,373	7,123	7,123	7,123	6,041	5,742	6,000	6,150
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		23	8	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,831	2,833	1,318	1,772	1,772	1,772	397	1,852	1,936	1,984
Licence and permits		3,278	3,318	3,613	4,159	4,159	4,159	2,330	4,346	4,542	4,655
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		11,185	8,975	7,740	23,412	25,911	25,911	11,769	49,671	51,906	53,204
Non-Exchange Revenue											
Property rates	2	50,233	55,149	58,324	62,888	62,882	62,882	41,517	66,037	69,009	70,734
Surcharges and Taxes		-	-	0	-	-	-	-	-	-	-
Fines, penalties and forfeits		744	1,103	1,031	1,751	8,214	8,214	1,401	9,263	9,680	9,922
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		204,183	231,297	252,714	253,420	253,420	253,420	249,663	269,556	274,565	277,012
Interest		-	_	-	1,500	5,895	5,895	3,394	6,154	6,431	6,592
Fuel Levy		-	_	_	-	_	_	_	_	_	-
Operational Revenue		-	_	_	_	_	-	_	_	_	-
Gains on disposal of Assets		_	2	(13)	-	_	_	_	_	_	_
Other Gains		-	2,705	69	_	_	_	_	_	_	_
Discontinued Operations		-	_,	_	_	_	_	_	_	_	_
Total Revenue (excluding capital transfers and contrib	(454,435	535,297	581,709	628,693	648,470	648,470	508,082	707,427	732,045	745,805
Expenditure											
Employee related costs	2	167,200	185,323	239,174	262,650	259,980	259,980	180,272	277,641	290,135	297,388
Remuneration of councillors		10,472	13,186	14,810	15,598	15,598	15,598	9,844	16,285	17,017	17,443
Bulk purchases - electricity Inventory consumed	2 8	121,302 26,755	124,535 36,641	135,193 40,693	137,419 35,556	147,419 39,858	147,419 39,858	104,116 19,678	154,053 32,997	160,985 34,346	165,010 35,205
Debt impairment	3	-	-	-	15,703	15,703	15,703	-	13,200	13,794	14,139
Depreciation and amortisation		56,362	65,466	82,478	60,000	70,000	70,000	58,257	70,000	73,150	74,979
Interest		863	669	710	1,291	1,291	1,291	182	356	372	382
Contracted services Transfers and subsidies		71,146 30	92,905 61	86,455 31	89,631 69	96,073 69	96,073 69	57,657 30	109,013 60	111,312 63	104,462 64
Irrecoverable debts written off		4,437	487	326	589	707	707	1,826	738	771	791
Operational costs		54,271	61,057	61,601	67,581	69,527	69,527	47,416	77,360	80,841	82,862
Losses on disposal of Assets		-	342	0	-	-	-	-	-	-	-
Other Losses		-	4,297	493	-	-	-	-	-	-	-
Total Expenditure Surplus/(Deficit)		512,838 (58,403)	584,970 (49,672)	661,965	686,087 (57,394)	716,225 (67,755)	716,225 (67,755)	479,277 28,805	751,702 (44,275)	782,787	792,724 (46,919)
Transfers and subsidies - capital (monetary	6	170,233	(49,072)	(80,255) 150,463	147,688	171,605	171,605	109,495	(44,273)	(50,743) 129,356	56,740
Transfers and subsidies - capital (in-kind)	6		-	60	-	111	111	103,433	100,072	-	
······································		111,829	90,626	70,268	90,294	103,960	103,960	138,411	59,698	78,614	9,821
Surplus/(Deficit) after capital transfers & contributions											
Income Tax Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax Share of Surplus/Deficit attributable to Joint Venture		111,829 _	90,626	70,268	90,294	103,960 _	103,960 _	138,411	59,698	78,614	9,821
Share of Surplus/Deficit attributable to Minorities		_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) attributable to municipality		111,829	90,626	70,268	90,294	103,960	103,960	138,411	59,698	78,614	9,821
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	111,829	90,626	70,268	90,294	103,960	103,960	138,411	59,698	78,614	9,821

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

Vote Description	###	2021/22	2022/23	2023/24		Current Ye	ear 2024/25		2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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 -	7	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	1	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council	1	-	1,335	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		(876)	4,061	3,456	5,025	5,775	5,775	-	1,750	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		7,275	-	1,097	13,809	9,462	9,462	-	-	16,679	-
Vote 4 - SPORTS & RECREATION		-	5,764	11,200	-	4,750	4,750	-	4,000	-	-
Vote 5 - PUBLIC SAFETY		12,415	9,259	-	-	111	111	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		2,496	5,953	20,207	8,200	3,200	3,200	-	100	-	-
Vote 7 - ROAD TRANSPORT		38,670	16,591	12,733	30,559	67,619	67,619	-	49,972	20,790	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		64,345	53,135	48,887	61,183	61,183	61,183	-	21,000	24,000	-
Vote 10 - WATER MANAGEMENT		28,776	50,012	56,964	46,637	40,244	40,244	-	38,000	34,094	-
Vote 11 - WASTE WATER MANAGEMENT		4,233	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		157,334	146,109	154,544	165,413	192,344	192,344	-	114,822	95,563	-
Total Capital Expenditure - Vote		157,334	146,109	154,544	165,413	192,344	192,344	-	114,822	95,563	-
Capital Expenditure - Functional											
Governance and administration		(876)	5,396	3,456	5,025	5,775	5,775	1,078	1,750	_	_
Executive and council		(010)	1,335	-	0,020	-	0,110	1,010	-	_	_
Finance and administration		(876)	4,061	3,456	5,025	5,775	5,775	1,078	1,750	_	_
Internal audit		(010)	-,001	-	-	-	-	-	-	_	_
Community and public safety		19,690	15,023	12,297	13,809	14,323	14,323	1,602	4,000	16,679	-
Community and social services		7,275	-	1,097	13,809	9,462	9,462	1,491	-	16,679	_
Sport and recreation		1,210	5,764	11,200		4,750	4,750	-	4,000	-	_
Public safety		12,415	9,259			-,730	111	111	4,000		
Housing		12,415	5,255				-		_		
Health											
Economic and environmental services	1	41,166	22,543	32,940	38,759	70,819	70,819	45,531	50,072	20,790	-
Planning and development	1	2,496	5,953	20,207	8,200	3,200	3,200	2,713	100	20,790	_
Road transport		2,490	5,953 16,591	20,207	8,200 30,559	5,200 67,619	5,200 67,619	42,818	49,972	20,790	
Environmental protection	1	30,070	10,091	- 12,755	50,559	01,019	07,019	42,010	49,972	20,790	_
Trading services	1	97,354	- 103,147	105,851	107,820	- 101,427	- 101,427	- 54,373	59,000	58,094	-
Energy sources	1	64,345	53,135	48,887	61,183	61,183	61,183	37,467	21,000	24,000	-
		64,345 28,776	53,135 50,012	48,887 56,964	46,637	61,183 40,244	61,183 40,244	37,467	21,000 38,000	24,000 34,094	-
Water management	1	4,233	50,012 _	20,904	40,037	40,244	40,244	10,905	30,000	34,094	_
Waste water management Waste management	1	4,233		_	_		_		_	_	_
-		-	-	-	-	-	-	-	-	-	-
Other Total Capital Expenditure - Functional	3	157,334	 146,109	- 154,544	165,413	- 192,344	- 192,344	102,583	- 114,822	95,563	-
		101,004	140,103	107,044	103,413	102,044	132,344	102,000	117,022	30,000	-
Funded by:											
National Government		149,302	123,476	126,464	147,688	147,320	147,320	89,691	103,972	95,563	-
Provincial Government	1	-	-	-	-	111	111	-	-	-	-
District Municipality	1	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary											
allocations) (Nat / Prov Departm Agencies,											
Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ	1										
CORDUSES FOOD CONDITIONS FOODERFOLD	1					24,291	24,291	6,391			
								0.39	-	-	-
Institutions)		-	-	-	-				400.0-0	AF 544	
Institutions) Transfers recognised - capital	4	 149,302	_ 123,476	_ 126,464	147,688	171,721	171,721	96,082	103,972	95,563	-
Institutions) Transfers recognised - capital Borrowing	4 6	-	-	-	-	171,721 -	171,721 -	96,082 -	-	95,563	-
Institutions) Transfers recognised - capital			- 123,476 - <u>22,634</u> 146,109	- 126,464 - <u>26,071</u> 152,535					103,972 - <u>10,850</u> 114,822	95,563 - - 95,563	

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

Vote Description	###	2021/22	2022/23	2023/24		Current Ye	ear 2024/25		2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive & Council 1.1 - Mayor and Council: Ward Admin (Dept 050)		-	-	-	-	-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council (Dept 050)	l 20)	-	_	_	_	-	-	_	-	-	-
1.3 - Municipal Manager Town Secretary and Chief E		-	-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-	-
1.5 - 1.6 -		-	-	-	-	-	-	-	_	-	-
1.7 -		-	_	_	_	-	_	_	_	-	-
1.8 -		-	-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
 Marketing Customer Relations Publicity and Mer Legal Services: Legal Services Section (New) 	dia Co I	-	_	_	_	-	-	-	-	-	
2.3 - Administrative and Corporate Support: Office of	I Corpo		_	-	-	_	-	_	_	_	-
2.4 - Administrative and Corporate Support: Commun			-	-	-	-	-	-	-	-	-
2.5 - Security Services: Security Services Admin (New	N)	-	-	-	-	-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety 2.7 - Property Services: Assessment Pates (220)		-	-	-	-	-	-	-	-	-	-
2.7 - Property Services: Assessment Rates (220) 2.8 - Fleet Management: Workshop (dept 440)		-	-	-	-	-	-	-	-	-	-
2.9 - Information Technology: Information Technology	/(De		-	_	-	_	-	_	-	-	-
2.10 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
3.1 - Health Services: Health Services (Dept 460)		-	-	-	-	-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Managem	ent (I	-	-	-	-	-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives 3.4 - Libraries and Archives: Library (Dept 120)		-	-	-	-	-	-	-	-		-
3.5 - Disaster Management: Disaster Management (1	l 90)	_	_		_	_	_	_	_	_	
3.6 - Community Halls and Facilities: Community Hall		-	-	-	-	-	-	-	-	-	-
3.7 - Libraries and Archives: Library { dept 120 }		-	-	-	-	-	-	-	-	-	-
 3.8 - Cemeteries Funeral Parlours and Crematoriums 3.9 - 	: Cerr I	-	-	-	-	-	-	-	-	-	-
3.9 - 3.10 -		-	_	-	-	-	-		_	-	_
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	_	_	_
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)	-	_	-	_	-	-	_	_	-	-
4.2 - Community Parks (including Nurseries): Municip		-	-	-	-	-	-	-	-	-	-
4.3 - Recreational Facilities: Caravan & swimming(De	ept 36	-	-	-	-	-	-	-	-	-	-
4.4 - Recreational Facilities: Estates (340)	ļ	-	-	-	-	-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation (Dept 355 4.6 -)	-	_	_	_	-	-	_	-		-
4.7 -		-	-	-	-	-	-	-	_	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
5.1 - Core Function:Fire Fighting and Protection	180	-	_	-	-	-	-	-	-		-
5.2 - Fire Fighting and Protection: Fire Brigade (Dep 5.3 -	(100)	_	_	_	_	-	-	_	-	-	-
5.4 -		-	-	_	-	-	-	_	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-
5.7 - 5.8 -		-	_		-	-	-				-
5.9 -		_	_	_	_	_	_	_	_	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
6.1 - Property Services: Municipal Buildings (Dept 34	5)	-	-	-	-	-	-	-	-	-	-
6.2 - Project Management Unit: PMU Office (772)	100	-	-	-	-	-	-	-	-	-	-
 6.3 - Fire Fighting and Protection: Fire Brigade (Dep 6.4 - Corporate Wide Strategic Planning (IDPs LEDs) 		-	-	-	-	-	-	-	-	-	-
6.5 - Corporate Wide Strategic Planning (IDPs LEDs)			-	-	-	-	-	_	-	-	-
6.6 - Economic Development/Planning: Technical Ad			-	-	-	-	-	-	-	-	-
6.7 - Economic Development/Planning: Expanded Pu		-	-	-	-	-	-	-	-	-	-
6.8 - Town Planning Building Regulations and Enforc	emen [.]		-	-	-	-	-	-	-	-	-
6.9 - 6.10 -		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		_	_	_	_	_	_	_			
7.1 - Police Forces Traffic and Street Parking Control	l : Traf		-	-	-	-	-	-	-	-	-
7.2 - Core Function:Police Forces Traffic and Street F			_	_	-	-	-	_	-	-	-
7.3 - Roads: Public Works (Dept 330)		-	-	-	-	-	-	-	-	-	-
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR	R STF		-	-	-	-	-	-	-	-	-
 7.5 - Roads: DOWN TOUCH -PIETBOS ROADS 7.6 - Roads: TSHENOLO - VERGENOEG - MARUPIN 	IC PC	-	-	-	-	-	-	-	-		
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPIN 7.7 - Roads: TSHENOLO -MANDELA DRIVE				-		-	-		-		-
									1	1	1
7.8 - Roads: Office of Infrastructure Services (Dept 3	10)	-	-	-	-	-	-	-	-	-	-

Vote 8 - ENVIRONMENTAL PROTECTION		I	l	I			l		I	
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 -	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES 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 -	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-
10.1 - Water Distribution: Water (Dept 380) 10.2 - Water Treatment: Water (Dept 380)	-		-	-	-		-	-		-
10.3 - Water Treatment: Water (Dept 300) 10.3 - Water Treatment: Water SELENANE (SEVEN MILL		_	_	_	_		_	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG	- ۱	-	-	-	-	-	-	-	-	-
10.5 - Water Treatment 10.6 -	_		-	_	-	-	_	-	_	-
10.7 -	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-
10.9 - 10.10 -	_	-	-	-	-		-	-	_	-
Vote 11 - WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	_	_	_
11.1 - Sewerage: Sewerage (Dept 420)	-	-	-	-	-	-	-	-	-	-
 11.2 - Waste Water Treatment: Sewerage (Dept 420) 11.3 - Waste Water Treatment: KHETHWAYO CONS-DIT 	- 'S -		_	_	_	-	-	-	_	-
11.4 -	-	-	-	-	-	-	-	-	-	_
11.5 -	-	-	-	-	-	-	-	-		-
11.6 - 11.7 -	_	-	-	-	-		_	-	_	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 - 11.10 -		-	-		-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT	_	-	_	_	-	-	-	-	_	_
12.1 - Solid Waste Removal: Cleansing (Dept 480)	-	-	-	-	-	-	-	-	_	_
12.2 -	-	-	-	-	-	-	-	-	-	-
12.3 - 12.4 -	_	-	-	-	-	-	-	-		-
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12.9 -	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other 13.1 - Air Transport: Airstrip (370)	-	-	-	-	-	-	-	-		-
13.2 -	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-		-
13.4 - 13.5 -	_	-	_	_	_	-	_	-	-	-
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13.7 - 13.8 -			-	-	-	-	-	-	-	-
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13.10 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 - 14.2 -	_			-		-	-	-		-
14.3 -	-	-	-	-	-	-	-	-	-	-
14.4 - 14.5 -	-	-	-	-	-	-	-	-		-
14.5 -	-	-	-	-	-		-	-	-	-
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14.8 - 14.9 -	-	-	-	-	-	-	-	-	_	-
14.9 - 14.10 -	_	-	-	-	-	-	_	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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Capital expenditure - Municipal Vote Single-year expenditure appropriation 2 -	- - - - - - - - - - - - - - - - - - -	
11.1 Mayor and Council: Ward Admin (Dept 050) - <td< th=""><th>- - - - - - - - - - - - - - - - - - -</th><th></th></td<>	- - - - - - - - - - - - - - - - - - -	
1.2. Mayor and Council: Mayor and Council: Open 202 -		
1.3- Municipal Manager Town Secretary and Chief Exe - 1,335 - <th></th> <th></th>		
1.5- - - - - - - - - 1.6- -	- - - - - - - - - - - - - - - - - - -	
1.6- -	- - - - - - - - - - - - - - - - - - -	
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1.9 - 1.10 - - 1.10 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
1.10- - <th>- - - - - - - - - - - - - - - - - - -</th> <th></th>	- - - - - - - - - - - - - - - - - - -	
Vote 2 - FINANCE AND ADMINISTRATION (876) 4,061 3,456 5,025 5,775 5,775 - 1,750 2.1 - Marketing Customer Relations Publicity and Medit -<	- - - - - - - - - - - - - - - - - - -	
2.1 Marketing Customer Relations Publicity and Medit -	- - - - - - - - - - - - - - - - - - -	
22 - Legal Services: Legal Services Section (New) - 100 2.4 Administrative and Corporate Support: Communit (1958) 1.089 395 2.375 3.125 3.125 3.125 - 450 2.5 Security Services: Security Services Admin (New) -	- - - - - - - - - - - - - - - - - - -	
2.4 - Administrative and Corporate Support: Communit (1958) 1.089 395 2.375 3.125 3.125 - 450 2.5 - Security Services: Security Services: Admin (New) -	- - - - - - - - - - - - - - - - - - -	
2.5 · Security Services: Security Services Admin (New) -	- - - - - - - - - - - - - - - - - - -	
2.6 · Human Resources: HR and Health & Safety - </th <th></th> <th>-</th>		-
2.8 · Fleet Management: Workshop (dept 440) - <th></th> <th>-</th>		-
2.9 - Information Technology: Informating Informating Informating Informating Informating Informating I		-
2.10 - FINANCE 2.10 2.602 2.944 2.300 2.300 2.300 - 1.200 Vote 3 - COMMUNITY AND SOCIAL SERVICES 7.275 - 1.097 13,809 9,462 9,462 - - 3.1 - Health Services (Dept 460) -		-
3.1 - Health Services (Health Services (Dept 460) -		-
3.1 - Health Services (Health Services (Dept 460) -		-
3.3 - Core Function:Libraries and Archives -	- - - 16,679	-
3.4 - Libraries and Archives: Library (Dept 120) -	_ _ 16,679	
3.5 - Disaster Management: Disaster Management (190) 184 -	_ 16,679	_
	16,679	-
S. / + Libraries and Archives: Library { dept 120 }		-
3.8. Comptorize Europad Parlours and Cromptoriums:	-	-
3.8 - Cemeteries Funeral Parlours and Crematoriums: - <	_	_
3.10	-	_
Vote 4 - SPORTS & RECREATION – 5,764 11,200 – 4,750 4,750 – 4,000	-	_
4.1 - Sports Grounds and Stadiums: Sports Grounds (N - 5,764 11,200 - 4,750 4,750 - 4,000	-	-
4.2 · Community Parks (including Nurseries): Municipa – – – – – – – – – –	-	-
4.3 · Recreational Facilities: Caravan & swimming Dep	-	-
4.4 - Recreational Facilities: Estates (340) – <th>-</th> <th>_</th>	-	_
4.6	-	-
	-	-
	-	_
4.10	-	-
Vote 5 - PUBLIC SAFETY 12,415 9,259 111 111	-	-
5.1 - Core Function: Fire Fighting and Protection	-	-
5.2 - Fire Fighting and Protection: Fire Brigade (Dept 1 12,415 9,259 111 111 5.3	-	_
54	-	-
5.5	-	-
5.6	-	_
	-	-
5.9	-	-
5.10	-	-
Vote 6 - PLANNING AND DEVELOPMENT 2,496 5,953 20,207 8,200 3,200 - 100 6.1 - Property Services: Municipal Buildings (Dept 345 2,460 5,953 20,193 8,000 3,000 -	-	-
6.1 · Property Services: municipal Buildings (Dept 345 2,460 5,555 20,153 6,000 5,000 5,000 5,000	-	_
6.3 - Fire Fighting and Protection: Fire Brigade (Dept 1	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): II		-
6.5 · Corporate wide Strategic Planning (DPS EEDS): L – – – – – – – – – – – – – – – – – –	_	_
6.7 · Economic Development/Planning: Expanded Publ – – – – – – – – – – –	-	-
6.8 - Town Planning Building Regulations and Enforce	-	-
0.9·	_	_
Vote 7 - ROAD TRANSPORT 38,670 16,591 12,733 30,559 67,619 67,619 – 49,972	20,790	-
7.1 - Police Forces Traffic and Street Parking Control:	-	-
7.2 · Core Function:Police Forces Traffic and Street Pa -	- 20,790	-
7.3 • Rodads: TshENOLO - MAPOTENG COLLECTOR ST	20,790	-
7.5- Roads: DOWN TOUCH	-	-
7.6 · Roads: TSHENOLO · VERGENOEG · MARUPING R	-	-
7.7 - Roads: ISHENOLO	-	-
7.9 - Roads – – – – – – – – – –	-	-
7.10	-	-
Vote 8 - ENVIRONMENTAL PROTECTION -	-	-
8.1 • Nature Conservation: Nature Reserve (350)	-	-
8.3	-	-
84	-	-
8.6	-	-
	-	-
8.9	-	-
8.10-	-	-

Vote 9 - ENERGY SOURCES	64,345	53,135	48,887	61,183	61,183	61,183	_	21,000	24,000	
9.1 - Electricity: Electricity (Dept 410, 405)	64,345	53,135	48,887	61,183	61,183	61,183	-	21,000	24,000	-
9.2 -	-	-	-	-	-	-	-	-	-	-
9.3 - 9.4 -	_	-	_	_	-	-	-	-	_	_
9.5 -		_	Ξ.		_			_	_	Ξ.
9.6 -	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-
9.8 - 9.9 -	-	-	-	_	_	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT	28,776	50,012	56,964	46,637	40,244	40,244	-	38,000	34,094	-
10.1 - Water Distribution: Water (Dept 380)	28,776	50,012	56,964	46,637	40,244	40,244	-	38,000	34,094	-
10.2 - Water Treatment: Water (Dept 380)	-	-	-	-	-	-	-	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILI 10.4 - Water Treatment: Water SELENANE (MAPOTENG	-	-	-	_	_	_	-	_	-	_
10.5 - Water Treatment	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 - 10.8 -	-	-	_	1	-	-	-	-	-	_
10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT	4,233	-	-	-	-	-	-	-	-	-
11.1 - Sewerage: Sewerage (Dept 420)	4,233	-	-	-	-	-	-	-	-	-
11.2 - Waste Water Treatment: Sewerage (Dept 420) 11.3 - Waste Water Treatment: KHETHWAYO CONS-DIT	-	-	_	1	-	-	-	-	-	_
11.4 -	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
11.6 - 11.7 -	-	-	_	_	-	-	-	-	-	-
11.8 -	-	_	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-
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 -	-	-	_	-	-	-	-	-	-	-
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Vote 13 - Other 13.1 - Air Transport: Airstrip (370)	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-
13.4 - 13.5 -	-	-	_	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-
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13.8 - 13.9 -	-	-	_	_	-	-	-	-	-	_
13.10 -	-	_	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-
14.2 - 14.3 -	-	-	-	-	-	-	-	-	-	-
14.3 - 14.4 -	-	-	_	_	-	-	-	_	-	_
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14.6 - 14.7 -	-	-	-	-	-	-	-	-	-	-
14.7 - 14.8 -	_	-	_	_	-	-	-	_	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
15.1 - 15.2 -	-	-	-	_	-	-	-	-	-	-
15.3 -	_	_	_	_	_	_	_	_	_	-
15.4 -	-	-	-	-	-	-	-	-	-	-
15.5 - 15.6 -	-	-	_	_	-	-	-	-	-	_
15.0 -	_	-	_	_	-	-	-	_	-	_
15.8 -	-	-	-	-	-	-	-	-	-	-
15.9 - 15.10 -	-	-	-	-	-	-	-	-	-	-
15.10 - Capital single-year expenditure sub-total	157,334	146,109	154,544	165,413	192,344	192,344	-	114,822	95,563	-
Total Capital Expenditure	157,334	146,109	154,544	165,413	192,344	192,344	-	114,822	95,563	-

NC452 Ga-Segonyana - Table A6 Budgeted Financial Position

ASSETS Oracle and equivalents F7.565 36.206 121.566 38.606 138.015 67.488 121.566 Contrant assets 1 27.240 87.577 7.578 7.722 1.139 1.139 53.535 35.569	Description	###	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Mediu	m Term Revenue Framework	& Expenditure
Current seales Current						Original Budget						Budget Year +2 2027/28
Cohe of each expendents FFC/SB 36.206 36.848 712.56 38.806 38.805 19.816 67.848 171.986 19.845 Tools and divery expendents from concent regressions 1 27.240 45.747 7.722 1.139 1.109 0.03.05 50.535 50.560 50.500 10.917 67.770 50.311 45.252 50.277 50.371 10.85.571												
Tade and the resentables from scharge transactors 1 1 27.419 47.577 45.878 7.722 1.159 1.159 50.888 33.586 3												
Reconsubles from non-acchange transactions 1 23,240 45,429 30,310 16,383 47,809 39,477 39,345 40,000 Unvertoy 2 66,679 61,900 12,887 46,256 (6797) 62,877 38,347 18,357 18,357 18,356 18,357 18,356 </td <td></td> <td>194,044</td>												194,044
Current necessibles 2 -		1										36,946
Inventiony VAT Construction Constructin	Receivables from non-exchange transactions	1	23,240	45,439	45,424	30,310	16,393	16,393	47,809	39,147	39,935	40,742
VAT 932.84 48.254 29.07 (5.707) (5.707	Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Other current assets 19.239 0 00 00 - - 866 - - - Inde current assets 242.486 277.336 179.304 200,113 449.734 284.158 208.375 255.275 337. Innestmerts 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00	Inventory	2	65,679	61,920	12,887	46,256	(687)	(687)		18,947	18,947	18,947
Total ancurrent assets 242,48 277,33 179,394 200,113 49,744 49,744 284,198 208,575 255,275 337. Non current assets - - - - - 00 - - - 00 - - - 00 - - - 00 - - - - - 00 -	VAT		39,284	46,254	29,167	(5,762)	(5,797)	(5,797)	26,311	46,428	47,838	46,376
Non current assets investment properly Properly joint and equipment No Image interminant (No Starting Properly Properly joint and equipment) No	Other current assets			Ű	(0)	-	-			-	-	-
Investments Investment properly Properly, Januard equipment 0 - - - - 0 - - - 0 - - - 0 -	Total current assets		242,498	277,336	179,304	200,113	49,734	49,734	284,158	208,375	265,275	337,055
Instanct properly Properly joint and equipment 3 0.0302 9.901 0.0288 0.0288 0.0208 0.0208 1.97.46 0.197.46 0.197.45 0.19	Non current assets											
Property, plant and equipment 3 1.694.288 1.733.867 1.827.415 1.886.555 1.885.597 1.897.591 1.897.591 1.897.591 1.897.591 1.897.591 1.897.591 1.897.591 1.897.591 1.997.591 1.997.591 1.997.591 1.997.591 1.997.591 1.997.591 1.997.591 1.997.591 2.0205.583 2.077.02 <td>Investments</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td>	Investments		-	-		-		-		-	-	-
Biological assets Image	Investment property											21,845
Ling and non-living resources - - - -	Property, plant and equipment	3	1,694,298	1,783,857	1,827,415	1,868,555	1,885,597	1,885,597	1,895,906	1,894,946	1,917,359	1,842,380
Heritage assets 1,665 1,666	Biological assets		-	-	-	-	-	-	-	-	-	-
Intangible assets 918 446 4496 4496 4496 4496 1,087 444 444 Trade and other receivables from exchange transactions -	Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions -	Heritage assets		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Non-current reselvables from non-exchange transactions -	Intangible assets		918	486	496	496	496	496	1,087	444	444	444
Non-current reselvables from non-exchange transactions -	-		_	-	_	-	_	_	_	-	-	_
Other non-current assets - <td>-</td> <td></td> <td>_</td>	-		_	_	_	_	_	_	_	_	_	_
Total non current assets 1,717,173 1,795,899 1,849,835 1,809,975 1,908,017 1,918,394 1,918,891 1,941,303 1,866, 1,957,751 TOTAL ASSETS 1,939,671 2,073,235 2,029,139 2,091,088 1,957,751 1,927,751 2,202,553 2,127,265 2,205,579 2,203, 2,203,138 LABILITIES 1 1 1 2 2,005,579 2,203,138 2,009,088 1,997,751 1,997,751 2,202,553 2,127,265 2,206,579 2,203,138 LUABILITIES 1 1 1 1,050 1,129 4,005 5,000 732 8,246 8,246 8, Commer deposits 5,915 6,443 6,943 6,843	-		_	_	_	_	_	_	_	_	_	_
TOTAL ASSETS 1,959,671 2,073,235 2,029,139 2,091,088 1,957,751 1,957,751 2,202,533 2,127,265 2,206,579 2,203, LABLITIES			1.717.173	1,795,899	1.849.835	1.890.975	1.908.017	1.908.017	1.918.394	1.918.891	1.941.303	1.866.324
LIABILITIES Current liabilities -						1	,,.	,,.	1 1			2,203,379
Bank overdraft -	LIABILITIES											
Financial liabilities (12,286) (11,365) 1,129 4,205 2,500 732 8,246 8,246 8, 8,246 8, 2,213 2,213 2,381 6,433 6,641 - - - 7,359 6,243 6,840 8,840 8,803 8,775 7,76 7,765 7,716 7,766 7,764 7,764 7,766 7,766 7,776 </td <td>Current liabilities</td> <td></td>	Current liabilities											
Consumer deposits 5.915 6.443 6.643 6.401 - - 7.359 6.843 6.843 6.843 Trade and other payables from exchange transactions 4 58,548 69,521 63,381 68,144 (10,124) (10,124) 81,568 77,777 79,851 80,0 Trade and other payables from non-exchange transactions 5 27,702 17,157 2,003 14,857 (362) (362) 37,269 1,518	Bank overdraft		-	-	-	-	-	-	-	-	-	-
Consumer deposits 5.915 6.443 6.643 6.401 - - 7.359 6.843 6.843 6.843 Trade and other payables from exchange transactions 4 58,548 69,521 63,381 68,144 (10,124) (10,124) 81,568 77,777 79,851 80,0 Trade and other payables from non-exchange transactions 5 27,702 17,157 2,003 14,857 (362) (362) 37,269 1,518	Financial liabilities		(12,286)	(11,365)	1,129	4,205	2,500	2,500	732	8,246	8,246	8,246
Trade and other payables from non-exchange transactions 5 27,702 17,157 2,003 14,857 (362) (362) 37,269 1,518	Consumer deposits		5,915		6,843	6,401	-	-	7,359	6,843	6,843	6,843
Provision 2,213 2,381 4,337 - - - 2,036 2,115 </td <td>Trade and other payables from exchange transactions</td> <td>4</td> <td>58,548</td> <td>69,521</td> <td>63,381</td> <td>68,144</td> <td>(10,124)</td> <td>(10,124)</td> <td>81,568</td> <td>79,787</td> <td>79,851</td> <td>80,808</td>	Trade and other payables from exchange transactions	4	58,548	69,521	63,381	68,144	(10,124)	(10,124)	81,568	79,787	79,851	80,808
VAT 23,476 56,122 94,809 47,349 39,268 39,268 121,264 91,713 93,694 94, 94, 94, 94, 94, 94, 94, 94, 94, 94,	Trade and other payables from non-exchange transactions	5	27,702	17,157	2,003	14,857	(362)	(362)	37,269	1,518	1,518	1,518
Other current liabilities - <td>Provision</td> <td></td> <td>2,213</td> <td>2,381</td> <td>4,337</td> <td>-</td> <td>- 1</td> <td>-</td> <td>2,036</td> <td>2,115</td> <td>2,115</td> <td>2,115</td>	Provision		2,213	2,381	4,337	-	- 1	-	2,036	2,115	2,115	2,115
Other current liabilities - <td>VAT</td> <td></td> <td>23,476</td> <td>56,122</td> <td>94,809</td> <td>47,349</td> <td>39,268</td> <td>39,268</td> <td>121,264</td> <td>91,713</td> <td>93,694</td> <td>94,833</td>	VAT		23,476	56,122	94,809	47,349	39,268	39,268	121,264	91,713	93,694	94,833
Non current liabilities 6 21,306 17,853 8,059 3,875 - - 10,323 1,768 1,778 1,779 1,779 35,500 - - 8,779 45,484 45,484 45,70 - - 8,779 35,500 - - 8,270 75,716 75,716 75,716 75,716 75,716 75,716 75,716 75,716 75,716 75,716 75,716 <th< td=""><td>Other current liabilities</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></th<>	Other current liabilities		-	-	-	-	-	-	-	-	-	-
Financial liabilities 6 21,306 17,853 8,059 3,875 - - 10,323 1,768 1,779 35,500 - - - 0 - - 0 - - 0 - - 0 - - 0	Total current liabilities		105,569	140,258	172,502	140,956	31,282	31,282	250,227	190,222	192,267	194,363
Financial liabilities 6 21,306 17,853 8,059 3,875 - - 10,323 1,768 1,779 35,500 - - - 0 - - 0 - - 0 - - 0 - - 0	Non current liabilities											
Provision Long term portion of trade payables 7 49,526 54,374 52,217 25,496 - - 65,169 28,464 45,484<		6	21,306	17,853	8,059	3,875	_	-	10.323	1,768	1,768	1,768
Long term portion of trade payables -							-					28,464
Other non-current liabilities 8,779 8,779 8,779 35,500 - - 8,779 45,484 45,571 75,716 71,73,736 1,885,261 1,926,469 1,926,469 <td></td> <td>1</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td>		1		-	-		-			-	-	
Total non current liabilities 79,611 81,006 69,054 64,870 - - 84,270 75,716	- · · · ·		8,779	8,779	8,779	35,500				45,484	45,484	45,484
TOTAL LIABILITIES 185,180 221,264 241,556 205,827 31,282 334,497 265,937 267,982 270, 1,774,491 NET ASSETS 1,774,491 1,851,971 1,787,583 1,885,261 1,926,469 1,966,469 1,861,328 1,938,596 1,933, 1,933,596 1,933, 1,933,596 1,933, 1,933,596 1,933, 1,817,765 1,747,396 1,885,261 1,926,469 1,926,469 1,757,850 1,797,641 1,876,254 1,886, 1,886, 1,797,641 1,876,254 1,886, 1,886, 1,933, 1,817,765 1,936,469 1,926,469 1,757,850 1,797,641 1,876,254 1,886, 1,886, 1,933, 1,885,261 1,926,469 1,926,469 1,757,850 1,797,641 1,886, 1,886, 1,886, 1,933, 1,886, 1,933, 1,817,765 1,885,261 1,926,469 1,926,469 1,757,850 1,797,641 1,866, 1,886, 1,886, 1,933, 1,886, 1,933, 1,817,765 1,885,261 1,926,469 1,926,469 1,757,850 1,797,641 1,866, 1,886, 1,933, 1,933, 1,817,765 Other - - - - - - - - -												75,716
NET ASSETS 1,774,491 1,851,971 1,787,583 1,885,261 1,926,469 1,868,056 1,861,328 1,938,596 1,933, 1,933,596 COMMUNITY WEALTH/EQUITY Accumulated surplus/(deficit) 8 1,734,303 1,811,765 1,747,396 1,885,261 1,926,469 1,926,469 1,757,850 1,797,641 1,876,254 1,886, 1,886, 1,886, 1,933, COMMUNITY WEALTH/EQUITY Accumulated surplus/(deficit) 8 1,734,303 1,811,765 1,747,396 1,885,261 1,926,469 1,926,469 1,757,850 1,797,641 1,876,254 1,886, 1,886, 0 Reserves and funds 9 40,188 40,188 - - - 40,188 - - Other -		1					31.282	31.282	,			270,078
COMMUNITY WEALTH/EQUITY 8 1,734,303 1,811,765 1,747,396 1,885,261 1,926,469 1,757,850 1,797,641 1,876,254 1,886, 1,886,261 Reserves and funds 9 40,188 40,188 40,188 - - 40,188 - - - 40,188 - - - - 40,188 -							,	,	,			1,933,301
Accumulated surplus/(deficit) 8 1,734,303 1,811,765 1,747,396 1,885,261 1,926,469 1,757,850 1,797,641 1,876,254 1,886, Reserves and funds 9 40,188 40,188 40,188 - - 40,188 - - - 40,188 - - - 40,188 - <t< td=""><td></td><td></td><td>, ,</td><td>,, <u>,</u>,</td><td>, . ,</td><td>,,</td><td>,,</td><td>,,</td><td>,,/</td><td>,,</td><td>,,</td><td>,,</td></t<>			, ,	,, <u>,</u> ,	, . ,	,,	,,	,,	,,/	,,	,,	,,
Reserves and funds 9 40,188 40,188 40,188 - - 40,188 - - Other -		8	1,734,303	1,811,765	1,747,396	1,885,261	1,926,469	1,926,469	1,757,850	1,797,641	1,876,254	1,886,076
Other							-			-		-
			_	_	-	_	_	_	_	-	-	_
	TOTAL COMMUNITY WEALTH/EQUITY	10	1,774,491	1,851,953	1,787,583	1,885,261	1,926,469	1,926,469	1,798,038	1,797,641	1,876,254	1,886,076

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

4. Detail breakdown in Table SA3.

5. Detail breakdown in Table 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. Includes reserves to be funded by statute.

10. Net assets must balance with Total Community Wealth/Equity

-	18	-	-	-	-	70,017	63,687	62,342	47,225

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

Description	###	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		42,821	41,055	43,045	63,146	52,204	52,204	52,204	70,743	73,926	75,775
Service charges		195,287	197,551	248,170	266,318	243,885	243,885	243,885	278,063	290,485	297,630
Other revenue		54,025	132,372	106,817	107,472	116,422	116,422	116,422	84,356	84,621	72,719
Transfers and Subsidies - Operational	1	192,412	206,587	243,464	253,420	253,420	253,420	253,420	269,556	274,565	277,012
Transfers and Subsidies - Capital	1	179,995	162,431	154,434	147,688	171,243	171,243	171,243	103,972	129,356	56,740
Interest		4,648	4,294	4,717	13,373	18,578	18,578	18,578	6,990	7,304	7,487
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(483,891)	(623,875)	(521,365)	(644,600)	(664,118)	(664,118)	(664,118)	(665,391)	(692,592)	(700,274)
Interest		(371)	(650)	(442)	(1,291)	(1,291)	(1,291)	(1,291)	(356)	(372)	(382)
Transfers and Subsidies	1	-	_	-	(69)	(69)	(69)	(69)	(60)	(63)	(64)
NET CASH FROM/(USED) OPERATING ACTIVITIES		184,927	119,765	278,841	205,458	190,273	190,273	190,273	147,874	167,230	86,642
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		_	_	_	_	_	-	_	_	_	_
Decrease (increase) in non-current receivables		_	_	_	_	_	_	_	_	_	_
Decrease (increase) in non-current investments		_	_	(0)	_	_	_	_	_	_	_
Payments				(0)							
Capital assets		(171,995)	(167,326)	(178,000)	(165,413)	(192,344)	(192,344)	(192,344)	(114,822)	(95,563)	_
NET CASH FROM/(USED) INVESTING ACTIVITIES		(171,995)	(167,326)	(178,000)	(165,413)	(192,344)	(192,344)	(192,344)	(114,822)	(95,563)	-
CASH FLOWS FROM FINANCING ACTIVITIES				/		,	,				
Receipts											
Short term loans						_					
Borrowing long term/refinancing		-	_	_	_	_	-	_	_	-	-
Increase (decrease) in consumer deposits		-	_	_	_	_	-	_	_	-	-
Payments		-	-	-	_	-	-	-	_		-
Repayment of borrowing		(1,511)	(796)	(796)	2,000	2,500	2,500	2,500	(2,500)		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,511)	(796)	(796)	2,000	2,500	2,500	2,500	(2,500)	-	-
, , , , , , , , , , , , , , , , , , ,			. , ,			,					
NET INCREASE/ (DECREASE) IN CASH HELD		11,421	(48,358)	100,045	42,045	429	429	429	30,551	71,668	86,642
Cash/cash equivalents at the year begin:	2	90,467	95,153	38,210	78,210	36,946	36,946	36,946	36,946	67,498	139,165
Cash/cash equivalents at the year end:	2	101,888	46,795	138,255	120,255	37,375	37,375	37,375	67,498	139,165	225,808

NC452 Ga-Segonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Cash and investments available												
Cash/cash equivalents at the year end	1	101,888	46,795	138,255	120,255	37,375	37,375	37,375	67,498	139,165	225,808	
Other current investments > 90 days		(34,252)	(10,589)	(101,307)	1,291	1,291	1,291	99,541	-	(17,259)	(31,763)	
Non current Investments	1	-	-	(0)	-	-	-	(0)	-	-	-	
Cash and investments available:		67,636	36,206	36,948	121,546	38,666	38,666	136,916	67,498	121,906	194,044	
Application of cash and investments												
Unspent conditional transfers		27,702	17,157	2,003	14,857	(362)	(362)	37,269	1,518	1,518	1,518	
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	
Statutory requirements	2	(59,113)	(60,552)	(42,347)	53,111	45,065	45,065	40,679	45,286	45,856	48,457	
Other working capital requirements	3	32,372	(9,056)	3,016	47,799	(18,347)	(18,347)	4,619	1,605	1,166	3,419	
Other provisions		2,213	2,381	4,337	-	-	-	(2,036)	2,115	2,115	2,115	
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments	5	25,352	25,352	25,352	-	-	-	(25,352)	-	-	-	
Total Application of cash and investments:		28,527	(24,717)	(7,639)	115,768	26,356	26,356	55,178	50,523	50,655	55,510	
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		39,109	60,923	44,587	5,779	12,310	12,310	81,738	16,974	71,251	138,535	
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	_	-	-	-	
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		39,109	60,923	44,587	5,779	12,310	12,310	81,738	16,974	71,251	138,535	
Poforoncos												

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 Creditors due Total	26,176 58,548 (32,372)	78,577 69,521 9.056	60,365 63,381 (3,016)	20,345 68,144 (47,799)	8,223 (10,124) 18,347	8,223 (10,124) 18,347	76,949 81,568 (4,619)	78,182 79,787 (1,605)	78,685 79,851 (1,166)	77,389 80,808 (3,419)
<u>Debtors collection assumptions</u> Balance outstanding - debtors Estimate of debtors collection rate	50,659 51.7%	132,956 59.1%	100,302 60.2%	38,072 53.4%	17,552 46.8%	17,552 46.8%	98,697 78.0%	75,503 103.5%	76,585 102.7%	77,688 99.6%

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											
Non-current Provisions reserve											
Valuation roll reserve											
Investment in associate account											
Capitalisation											
	6	-	-	-	-	-	-	-	-	-	-
Note:	_										

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

NC452 Ga-Segonyana - Table A9 Asset Management

busand			2022/23 Audited	2023/24	Cu	rrent Year 2024/2	5	2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Ye 2027/2	
TAL EXPENDITURE	$ $ $ $ \top	Τ									
otal New Assets	1	93,096	101,944	97,230	125,614	136,321	136,321	42,850	50,773		
Roads Infrastructure		-	-	-	-	24,291	24,291	-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-		
Electrical Infrastructure		46,909	29,018	37,413	53,183	53,183	53,183	15,000	14,000		
Water Supply Infrastructure		24,578	48,770	32,155	40,897	35,799	35,799	21,000	20,094		
Sanitation Infrastructure		_	_	_	_	_	_	_			
Solid Waste Infrastructure		_	_	_	_	_	_	-	_		
		_							_		
Rail Infrastructure		-	-	-	-	-	-	-			
Coastal Infrastructure		-	-	-	-	-	-	-			
Information and Communication Infrastructure		-	-	-	-	-	-	-	-		
Infrastructure		71,487	77,788	69,568	94,080	113,273	113,273	36,000	34,094		
Community Facilities		19,507	9,259	1,097	13,809	9,462	9,462	-	16,679		
Sport and Recreation Facilities		_	_	_	_	_	_	-			
			0.250								
Community Assets		19,507	9,259	1,097	13,809	9,462	9,462	-	16,679		
Heritage Assets		-	-	-	-	-	-	-			
Revenue Generating		-	-	-	-	-	-	-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-		
Investment properties		-	-	-	_	-	-	-	-		
Operational Buildings		2,720	8,259	22,972		6,000	6,000	-			
					11,000				-	1	
Housing		-	-	-	-	-	-	-	-	I	
Other Assets		2,720	8,259	22,972	11,000	6,000	6,000	-	-	1	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	1	
Servitudes		-	_	-	_	-	-	-	_	1	
Licences and Rights		_	_	-	_	-	_	-	_		
•	-										
Intangible Assets		-	-	-	-	-	-	-			
Computer Equipment		-	2,463	836	2,000	2,000	2,000	750			
Furniture and Office Equipment		1,528	675	2,474	2,350	2,350	2,350	750	-		
Machinery and Equipment		(2,145)	2,164	283	2,375	3,125	3,125	5,350			
Transport Assets		(_,,	1,335		_,	111	111	-	_		
Land		_	-	-	_	-	-	-	_		
		-				-					
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-			
Mature		-	-	-	-	-	-	-	-		
Immature		-	-	-	_	-	-	-			
		-				_					
Living Resources											
otal Renewal of Existing Assets	2	-	4,348	-	4,000	4,000	4,000	3,000	-		
Roads Infrastructure		-	-	-	-	-	-	-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-		
Electrical Infrastructure		-	4,348	-	4,000	4,000	4,000	3,000	-		
Water Supply Infrastructure		_	_	-	_	-	-	-			
Sanitation Infrastructure				-							
		-	-		_	_	_	_	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-		
Coastal Infrastructure		-	_	-		-	-	-	-	1	
Information and Communication Infrastructure		-	_	-	_	-	-	-	-		
Infrastructure		-	4,348	-	4,000	4,000	4,000	3,000	_	1	
								-			
Community Facilities		-	-	-	-	-	-	-	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-	-		
Community Assets		-	-	-	-	-	-	-	-		
Heritage Assets		-	-	-	-	-	-	-	-		
Revenue Generating		-	_	-	_	_	_	-	_	1	
Non-revenue Generating		_	-	_	_	-	_	-	_		
-											
Investment properties		-	-	-	-	-	-	-	-	1	
Operational Buildings		-	-	-	-	-	-	-	-		
Housing		-	-	-	-	-	-	-	-		
Other Assets		-	-	-	-	-	-	-	-	1	
Biological or Cultivated Assets		-	_	-	_	-	-	-			
Servitudes		_	_	_	_	_	_	_	_	1	
										1	
Licences and Rights		-	-	-	-	-	-	-	-	I	
Intangible Assets		-	-	-	-	-	-	-	-	1	
Computer Equipment		-	-	-	-	-	-	-			
Furniture and Office Equipment		-	-	-	_	-	-	-			
Machinery and Equipment		_	_	-	_	_	_	-	_		
		-		-	_	-					
		-	-			-	-				
Transport Assets		-	-	-	-	-	-	-			
Land		1									
		-	-	-	-	-	-	-			
Land Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-		
Land		-				-					

Total Upgrading of Existing Assets	6	64,238	39,818	57,314	35,799	52,023	52,023	68,972	44,790	
Roads Infrastructure		38,670	16,591	11,635	30,559	43,328	43,328	49,972	20,790	
Storm water Infrastructure		_	_	· _	_	_	-	-	_	
Electrical Infrastructure		17,176	17,463	8,696	1,000	1,000	1,000	1,000	10,000	
Water Supply Infrastructure		4,159	-	25,784	4,240	2,945	2,945	14,000	14,000	
		4,155	-	23,704			2,040		14,000	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
Infrastructure		60,005	34,054	46,115	35,799	47,273	47,273	64,972	44,790	
Community Facilities		_	-	· _		-	· _	-	· _	
Sport and Recreation Facilities		_	5,764	11,200	-	4,750	4,750	4,000	_	
Community Assets		-	5,764	11,200	-	4,750	4,750	4,000		
Heritage Assets		-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	
Operational Buildings		_	-	-	-	_	-	-	-	
Housing		_	-	-	_	_	-	-	_	
Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	
Computer Equipment		_	-	-	-	-	_	-	-	
Furniture and Office Equipment		_	_	_	_	_	_	_	_	
		4 333	-			-	-	-	-	
Machinery and Equipment		4,233	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Mature		_	-	-	-	-	_	-	-	
Immature		-	-	-	-	-	-	-	-	
Living Resources	L	-	-	-	-	-	-	-	-	
Fatal Canital Exmanditure	4	457 224	146 100	454 544	465 442	102 244	402 244	444 000	05 562	
Total Capital Expenditure	4	157,334	146,109	154,544	165,413	192,344	192,344	114,822	95,563	
Roads Infrastructure		38,670	16,591	11,635	30,559	67,619	67,619	49,972	20,790	
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Electrical Infrastructure		64,085	50,829	46,109	58,183	58,183	58,183	19,000	24,000	
Water Supply Infrastructure		28,737	48,770	57,939	45,137	38,744	38,744	35,000	34,094	
Sanitation Infrastructure		_	_	_	_		· _	-	_	
Solid Waste Infrastructure				_	_		-	_	_	
	1 1				-	-	-		-	
Rail Infrastructure		_	-				-			
Coastal Infrastructure		_	-	-	-	-		-	-	
		-			-	-	-	-	- -	
Information and Communication Infrastructure			- - -	-		- - -	-		- - -	
Information and Communication Infrastructure Infrastructure		- - - - 131,492		-	- - - 133,879		_ _ 164,546	-	- - - 78,884	
Infrastructure		131,492	_ 116,189	_ _ 	_ 133,879	_ 164,546	_ 164,546	- -	_ 78,884	
Infrastructure Community Facilities		131,492 19,507	_ 116,189 9,259	_ 115,682 1,097		_ 164,546 9,462	_ 164,546 9,462	 103,972 	-	
Infrastructure Community Facilities Sport and Recreation Facilities		131,492 19,507 –	_ 116,189 9,259 5,764	- - - 115,682 1,097 11,200	_ 133,879 13,809 _	_ 164,546 9,462 4,750	- 164,546 9,462 4,750	- - 103,972 - 4,000	_ 78,884 16,679 _	
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets	-	131,492 19,507	_ 116,189 9,259	- - 115,682 1,097 11,200 12,297	_ 133,879 13,809 _ 13,809		_ 164,546 9,462	- - 103,972 - 4,000 4,000	_ 78,884 16,679 _ 16,679	
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets		131,492 19,507 –	_ 116,189 9,259 5,764	- - - 115,682 1,097 11,200	_ 133,879 13,809 _	_ 164,546 9,462 4,750	- 164,546 9,462 4,750	- - 103,972 - 4,000	_ 78,884 16,679 _	
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets		131,492 19,507 –	_ 116,189 9,259 5,764	- - 115,682 1,097 11,200 12,297	_ 133,879 13,809 _ 13,809		- 164,546 9,462 4,750	- - 103,972 - 4,000 4,000	_ 78,884 16,679 _ 16,679	
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets	-	131,492 19,507 –	_ 116,189 9,259 5,764 15,023 _	- - 115,682 1,097 11,200 12,297 -		- 164,546 9,462 4,750 14,212 -		- - - 4,000 4,000 -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating	-	131,492 19,507 – 19,507 – –		- - - 115,682 1,097 11,200 12,297 - - -				- - - 4,000 4,000 - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties	-	131,492 19,507 - 19,507 - - - - - -	_ 116,189 9,259 5,764 15,023 _ _ _ _ _ _ _	- - - 115,682 1,097 11,200 12,297 - - - - - - - - - -		_ 164,546 9,462 4,750 14,212 _ _ _ _ _ _		 103,972 4,000 4,000 	_ 78,884 16,679 _ _ 16,679 _ _ _ _ _ _ _ _	
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings	-	131,492 19,507 - 19,507 - - - - 2,720	_ 116,189 9,259 5,764 15,023 - - - - 8,259	- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972		_ 164,546 9,462 4,750 14,212 - - - - - 6,000	_ 164,546 9,462 4,750 14,212 - - - - - 6,000	- 103,972 - 4,000 4,000 - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing	-	131,492 19,507 - 19,507 - - - 2,720 -	_ 116,189 9,259 5,764 15,023 _ _ _ _ 8,259 _ _	- - 115,682 1,097 11,200 12,297 - - - - - - - - - - - - - - - - - - -			_ 164,546 9,462 4,750 14,212 - - - 6,000 -	- 103,972 - 4,000 4,000 - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets	-	131,492 19,507 - 19,507 - - - - 2,720	_ 116,189 9,259 5,764 15,023 - - - - 8,259	- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972		_ 164,546 9,462 4,750 14,212 - - - - - 6,000	_ 164,546 9,462 4,750 14,212 - - - - - 6,000	- 103,972 - 4,000 4,000 - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing	-	131,492 19,507 - 19,507 - - - 2,720 -	_ 116,189 9,259 5,764 15,023 _ _ _ _ 8,259 _ _	- - 115,682 1,097 11,200 12,297 - - - - - - - - - - - - - - - - - - -			_ 164,546 9,462 4,750 14,212 - - - 6,000 -	- 103,972 - 4,000 4,000 - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets		131,492 19,507 - 19,507 - - - 2,720 -	_ 116,189 9,259 5,764 15,023 _ _ _ _ 8,259 _ _	- - 115,682 1,097 11,200 12,297 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972 - - 22,972 - - 22,972 - -				- 103,972 - 4,000 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - - 2,720 - - - - - - - - - - - - -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets		131,492 19,507 - 19,507 - - 2,720 - 2,720 - - - - - - - - 2,720 - - - - - - - - - - - - -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - - - - - - - - - - - - -		- - - 115,682 1,097 11,200 12,297 - - - 22,972 - - 22,972 - - - 22,972 - - 836				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment		131,492 19,507 - 19,507 - 2,720 - 2,720 - 2,720 - - 1,528		- - - 115,682 1,097 11,200 12,297 - - - - - - - 22,972 - - 22,972 - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - - - - - - - - - - - - -		- - - 115,682 1,097 11,200 12,297 - - - 22,972 - - 22,972 - - - 22,972 - - 836				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment		131,492 19,507 - 19,507 - 2,720 - 2,720 - 2,720 - - 1,528		- - - 115,682 1,097 11,200 12,297 - - - - - - - 22,972 - - 22,972 - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - 1,528 2,088		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - 22,972 - - 22,972 - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land		131,492 19,507 - 19,507 - - 2,720 - 2,720 - - 2,720 - - 1,528 2,088 -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972 - - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Furniture and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - - 1,528 2,088 - - 1,528 2,088 - -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972 - - - 22,972 - - - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mature		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - - 1,528 2,088 - - 1,528 2,088 - -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972 - - - 22,972 - - - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals		131,492 19,507 - 19,507 - - 2,720 - 2,720 - 2,720 - - 1,528 2,088 - - 1,528 2,088 - -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - 22,972 - - - 22,972 - - - - 22,972 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mature		131,492 19,507 - 19,507 - - 2,720 - 2,720 - - 2,720 - 1,528 2,088 - - 1,528 2,088 - - - 1,528 2,088 - - - - - - - - - - - - -		- - - 115,682 1,097 11,200 12,297 - - - - - - - - - - - - - - - - - - -				- 103,972 - 4,000 - - - - - - - - - - - - - - - - - -		

ASSET REGISTER SUMMARY - PPE (WDV)	5	1,558,332	1,515,304	1,569,324	1,735,287	1,757,697	1,757,697	1,896,891	1,909,303	1,834,324
Roads Infrastructure		437,815	428,938	410,190	(18,000)	1,957	1,957	27,638	25,089	1,167
Storm water Infrastructure		(907)	(907)	(907)	(10,500)	(11,724)	(11,724)	(11,724)	(23,976)	(36,534)
Electrical Infrastructure		460,849	(194,756)	(168,562)	1,559,804	1,557,711	1,557,711	9,407	14,427	5,222
Water Supply Infrastructure		129,586	156,431	172,118	(6,129)	(5,330)	(5,330)	7,772	32,222	22,338
Sanitation Infrastructure		948,457	950,883	941,881	(5,000)	(6,000)	(6,000)	(6,000)	(12,270)	(18,697)
Solid Waste Infrastructure		(5,042)	(6,462)	(8,016)	(1,375)	(388)	(388)	(388)	(794)	(1,210)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1,970,759	1,334,128	1,346,704	1,518,800	1,536,225	1,536,225	26,705	34,699	(27,713)
Community Assets		270,145	76,847	81,717	167,590	172,340	172,340	(3,287)	5,777	(2,028)
Heritage Assets		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Investment properties		20,302	9,901	20,268	20,268	20,268	20,268	21,845	21,845	21,845
Other Assets		(767,200)	62,374	87,073	(3,500)	(4,287)	(4,287)	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		918	486	496	496	496	496	444	444	444
Computer Equipment		1,567	4,788	5,633	1,676	1,676	1,676	426	87	(260)
Furniture and Office Equipment		25,867	1,124	(2,416)	4,741	3,713	3,713	(2,701)	(6,306)	(10,002)
Machinery and Equipment		8,137	2,224	2,383	2,722	3,472	3,472	2,350	2,350	2,350
Transport Assets		12,433	8,029	8,029	5,072	6,373	6,373	1,849,453	1,848,752	1,848,034
Land		13,748	13,748	17,781	15,765	15,765	15,765	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	_	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,558,332	1,515,304	1,569,324	1,735,287	1,757,697	1,757,697	1,896,891	1,909,303	1,834,324
										, ,
EXPENDITURE OTHER ITEMS	7	77,960 56,362	96,567 65,466	116,390 82,478	85,550 60,000	98,147 70,000	98,147 70,000	94,542 70,000	98,796 73,150	101,266 74,979
Depreciation Repairs and Maintenance by Asset Class	3	21,598	65,466 31,101	33,912	25,550	28,147	28,147	24,542	25,646	26,287
Roads Infrastructure	3	4,151	4,522	3,707	6,000	6,000	6,000	24,342 5,500	5,748	5,891
Storm water Infrastructure		-	-,022		-	-	0,000	-	-	- 0,001
Electrical Infrastructure		8,408	11,375	8,531	7,000	11,000	11,000	7,545	7,885	8,082
Water Supply Infrastructure		-	-	-	-	-		-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		12,559	15,897	12,238	13,000	17,000	17,000	13,045	13,632	13,973
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties Operational Buildings		_ 1,434	- 3,768	_ 1,905	- 2,553	- 1,701	- 1,701	– 1,618	– 1,691	_ 1,733
Housing		1,434	3,/08	1,905	2,003	1,701	1,701	1,010	1,091	1,733
Other Assets		1,434	3,768	_ 1,905	2,553		 1,701	- 1,618	1,691	1,733
Biological or Cultivated Assets		-	-	-	2,000	-	-	-	-	-
Servitudes		_	_	_	_	_	_	_	_	_
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		4,028	4,289	3,726	4,500	4,500	4,500	4,698	4,909	5,032
Machinery and Equipment		2,607	6,293	15,347	4,552	4,102	4,102	4,480	4,682	4,799
Transport Assets		970	854	695	944	844	844	700	732	750
Land Zoola Marina and Nan biological Animala		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
	-	77,960	96,567	116,390	85,550	98,147	98,147	94,542	98,796	101,266
TOTAL EXPENDITURE OTHER ITEMS		,	00,001	,		••,. //	,. n	5 .,0 A		,
TOTAL EXPENDITURE OTHER ITEMS										
Renewal and upgrading of Existing Assets as % of total capex		40.8%	30.2%	37.1%	24.1%	29.1%	29.1%	62.7%	46.9%	0.0%
Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of deprecn		114.0%	67.5%	69.5%	66.3%	80.0%	80.0%	102.8%	61.2%	0.0%
Renewal and upgrading of Existing Assets as % of total capex										

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement Description	###	2021/22	2022/23	2023/24	Cu	urrent Year 2024/2	25	2025/26 Mediur	n Term Revenue Framework	& Expenditure
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water: Piped water inside dwelling		_	5,587	5,587	5,878	5,878	_	6,189	6,480	6,797
Piped water inside diversing Piped water inside yard (but not in dwelling)		-	4,516	4,516	4,719	4,932	-	5,193	5,437	5,703
Using public tap (at least min.service level)	2	-	8,970	8,970	9,374	9,795	-	10,315	10,799	11,329
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	19,073	19,073	19,970	20,605	-	21,697	22,716	23,829
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level) No water supply	4	-	19,073 6,482	_	20,065 6,819	20,065 6,819	-	21,128 7,180	22,121 7,518	23,205 7,886
Below Minimum Service Level sub-total		-	25,555	-	26,884	26,884	-	28,309	29,639	31,092
Total number of households	5	-	44,628	19,073	46,854	47,488	-	50,005	52,356	54,921
Sanitation/sewerage:					-	-			-	
Flush toilet (connected to sewerage)		-	4,152	-	4,538	4,538	-	4,779	5,003	5,249
Flush toilet (with septic tank)		-	702	-	767	767	-	808	846	887
Chemical toilet		-	282	-	308	308	-	325	340	356
Pit toilet (ventilated)		-	3,488	-	3,812	3,812	-	4,015	4,203	4,409
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	8,624	-	9,426	9,426	-	9,926	10,392	10,902
Bucket toilet		-	468	-	468	468	-	493	516	541
Other toilet provisions (< min.service level)		-	689 2,907	-	689 2,907	689 2,907	-	725 3,062	759 3,205	796 3,363
No toilet provisions Below Minimum Service Level sub-total		-	2,907	-	2,907	2,907		3,062	3,205	4,700
Total number of households	5	-	12,688	-	13,490	13,490	-	14,205	14,873	15,602
			,			,		.,	,	,=
Energy:		-	-	-	-	-	-	_	_	
Electricity (at least min.service level) Electricity - prepaid (min.service level)		_	-	-	-	-	_	_	_	_
Minimum Service Level and Above sub-total		-	-	-	-	-	-	_	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	10,033	-	10,966	10,966	-	11,548	12,090	12,683
Minimum Service Level and Above sub-total		-	10,033	-	10,966	10,966	-	11,548	12,090	12,683
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	23,382	-	25,557	25,557	-	26,912	28,177	29,557
Using own refuse dump Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	- 1	- 1
Below Minimum Service Level sub-total		-	23,383	-	25,558	25,558	-	26,913	28,178	29,558
Total number of households	5	-	33,416	-	36,525	36,525	-	38,460	40,268	42,241
Hausahalda manining Free Dania Samina	7									
Households receiving Free Basic Service 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		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
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)		_	_	-	-	-	_	_	-	_
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	_	-	-	-	-	_
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000) Property rates (tariff adjustment) (impermissable values per section 1/ of MPKA)	9									
Property rates exemptions, reductions and rebates and impermissable values in		-	-	-	-	-	-	-	-	-
excess of section 17 of MPRA)		1,518	1,407	2,048	2,003	1,993	1,993	1,951	2,039	2,090
Water (in excess of 6 kilolitres per indigent household per month)		1,010	1,407	2,040	2,003	390	390	408	2,039	2,090
Sanitation (in excess of free sanitation service to indigent households)		439	6	4	374	374	374	391	420	419
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	0	-	2	2	2	2	3	3
Refuse (in excess of one removal a week for indigent households)		429	29	8	865	865	865	13	14	14
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	_	-		-	-
Total revenue cost of subsidised services provided		2,385	1,444	2,070	3,636	3,626	3,626	2,766	2,890	2,963

Description	###	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Mediu	Im Term Revenue Framework	& Expendi
·		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Ye 2027/2
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source	6										
Exchange Revenue	0										
Total Property Rates		51,751	56,555	60,372	64,891	64,875	64,875	47,374	67,988	71,047	72
Less Revenue Foregone (exemptions, reductions and											
rebates and impermissable values in excess of section 17											
of MPRA)		1,518	1,407	2,048	2,003	1,993	1,993	5,856	1,951	2,039	2
Net Property Rates		50,233	55,149	58,324	62,888	62,882	62,882	41,517	66,037	69,009	70
Exchange revenue service charges Service charges - Electricity	6										
Total Service charges - Electricity		123,252	153,447	150,253	170,604	176,558	176,558	130,086	184,589	192,895	197
Less Revenue Foregone (in excess of 50 kwh per indigent		123,232	155,447	130,233	170,004	170,000	170,000	130,000	104,303	132,035	137
household per month)			0	_	2	2	2	8,425	2	3	
Less Cost of Free Basis Services (50 kwh per indigent		-	U	-	2	2	2	0,420	2	3	
household per month)											
		-	-	-	-	-	-	-	-	-	107
Net Service charges - Electricity		123,252	153,447	150,253	170,602	176,555	176,555	121,661	184,586	192,893	197
Service charges - Water	6										
Total Service charges - Water		23,584	28,321	42,540	48,184	46,848	46,848	31,133	49,832	52,075	53
Less Revenue Foregone (in excess of 6 kilolitres per				,010	10,101			21,100		,	
indigent household per month)		_	2	10	390	390	390	213	408	426	
Less Cost of Free Basis Services (6 kilolitres per indigent											
household per month)		-	-	-	-	-	-	-	-	-	
Net Service charges - Water		23,584	28,319	42,531	47,793	46,457	46,457	30,920	49,424	51,648	52
Service charges - Waste Water Management					,		., .				
Total Service charges - Waste Water Management		14,868	17,942	26,209	27,157	30,157	30,157	25,099	32,443	33,903	34
Less Revenue Foregone (in excess of free sanitation											
service to indigent households)		439	6	4	374	374	374	4,310	391	409	
Less Cost of Free Basis Services (free sanitation service to											
indigent households)		-	-	-	-	-	-	-	-	-	
Net Service charges - Waste Water Management		14,429	17,936	26,205	26,783	29,783	29,783	20,789	32,052	33,494	34
Service charges - Waste Management	6										
Total refuse removal revenue	Ŭ	10,313	12,871	15,790	17,473	18,973	18,973		13	14	
Total landfill revenue		24	(24)	10,700	,	10,010	10,010		-		
Less Revenue Foregone (in excess of one removal a week		24	(24)						_	_	
to indigent households)		429	29	8	865	865	865		13	14	
Less Cost of Free Basis Services (removed once a week to		429	29	0	000	000	005	-	13	14	
indigent households)											
Net Service charges - Waste Management		9,908	12,818	15,782	16,608	- 18,108	18,108	-	-	-	
Het Gerrice charges - Haste management		5,500	12,010	10,702	10,000	10,100	10,100	_	_	_	
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	106,857	120,145	161,399	176,387	176,562	176,562	121,289	189,303	197,821	20
Pension and UIF Contributions		18,834	22,376	30,874	35,679	33,511	33,511	22,668	37,556	39,246	4
Medical Aid Contributions		8,725	9,183	11,022	12,729	12,354	12,354	8,690	13,693	14,310	14
Overtime		6,737	7,364	8,056	5,540	5,472	5,472	4,746	4,013	4,193	
Performance Bonus		8,233	8,917	10,779	14,678	14,678	14,678	11,034	16,108	16,833	1
Motor Vehicle Allowance		5,059	5,377	5,993	6,349	6,347	6,347	4,095	6,428	6,717	
Cellphone Allowance		5,059	633	5,995	692	677	677	4,095	689	720	
Housing Allowances		4,266	4.663	5.397	6.331	6.208	6.208	4.087	6.806	7,112	:
Other benefits and allowances		4,200	4,003	1,463	1,100	1,140	1,140	4,087	805	841	
Payments in lieu of leave		594	334	457	228	135	135	208	49	52	
Long service awards		241	774	595	626	591	591	349	297	310	
Post-retirement benefit obligations	4	1,817	1,803	1,684	1,700	1,699	1,699	1,185	1,773	1,853	
Entertainment		-	-	-	-	-	-	-			
Scarcity		-	-	-	-	-	-	-			
Acting and post related allowance		3,852	2,401	790	610	607	607	571	120	125	
In kind benefits		-	-	-	-	-	-	-			
sub-total	5	167,200	185,323	239,174	262,650	259,980	259,980	180,272	277,641	290,135	297
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-			

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

Depreciation and amortisation	1								1		I
Depreciation of Property, Plant & Equipment		56,362	65,466	82,478	60,000	70,000	70,000	58,257	70,000	73,150	74,979
Lease amortisation		-	-	-	-	-	-	-			
Capital asset impairment		-	-	-	-	-	-	-			
Total Depreciation and amortisation	1	56,362	65,466	82,478	60,000	70,000	70,000	58,257	70,000	73,150	74,979
Bulk purchases - electricity											
Electricity bulk purchases		121,302	124,535	135,193	137,419	147,419	147,419	104,116	154,053	160,985	165,010
Total bulk purchases	1	121,302	124,535	135,193	137,419	147,419	147,419	104,116	154,053	160,985	165,010
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		30	61	31	69	69	69	30	60	63	64
Total transfers and grants	1	30	61	31	69	69	69	30	60	63	64
Contracted Services	1.			•••							
Outsourced Services		40.358	38.901	29.501	51,173	57,085	57.085	33.690	58.993	61.648	63,189
Consultants and Professional Services		30,596	43,375	43,453	38,230	38,740	38,740	23,790	38,273	39,995	40,995
Contractors		192	10,630	13,500	228	248	248	177	11,746	9,669	277
Total contracted services		71,146	92,905	86.455	89.631	96.073	96.073	57.657	109.013	111,312	104,462
		,	02,000	00,100	00,001	00,010	00,010	01,001	100,010	,012	
Operational Costs Collection costs									-		
Collection costs Contributions to 'other' provisions		_	_	_	_	-	_	-	-	-	_
Audit fees		4.889	7,162	5,426	6.000	6,260	6.260	6.255	6.535	6.830	7,000
Other Operational Costs		49.383	53.895	56,175	61.581	63.267	63.267	41,160	70.825	74.012	75,862
Total Operational Costs	1	54.271	61.057	61,601	67,581	69,527	69,527	47,416	77,360	80.841	82,862
	<u> </u>	34,271	01,007	01,001	01,001	03,021	03,021	47,410	11,000	00,041	02,002
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	4,347	-	-	-
Inventory Consumed (Project Maintenance)		17,599	26,812	30,186	21,050	23,647	23,647	(44)	19,844	20,737	21,255
Contracted Services		-	-	-	-	-	-	-	-	-	-
Operational Costs		3,999	4,289	3,726	4,500	4,500	4,500	532	4,698	4,909	5,032
Total Repairs and Maintenance Expenditure	9	21,598	31,101	33,912	25,550	28,147	28,147	4,835	24,542	25,646	26,287
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	713	745	763
Inventory Consumed - Other		12,766	33,166	27,424	35,556	39,858	39,858	17,215	32,284	33,602	34,442
Total Inventory Consumed & Other Material		12,766	33,166	27,424	35,556	39,858	39,858	17,215	32,997	34,346	35,205

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 2024 in which the Mayor lead 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 2024) 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 2024. 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 2025/26 IDP Framework and process plans in accordance with the relevant legislation	IDP/PMS &Budget Office	IDP/PMS&Budget Manager	Internal Processes	August 2024	Achieved
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 2024	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 2024	Achieved
PMS Coordinating Meeting	PMS Manager	PMS Manager	Internal Process	August	Achieved
IDP Public Participation Meetings. Communicate Capital Projects per Ward on 2025/26 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 2024 & Feb 2025	Achieved
Tabling of 2025/2026 IDP/PMS &Budget	Municipal Manager	Council	MFMA 21(1)(b)	August 2024	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
Process Plan for approval, including time schedules for IDP/Budget Public participation meetings.					
Submit the monthly report to PT, NT and other stakeholders within 10 working days		CFO	MFMA 71	On monthly basis (01/07/2024 – 30//06/2025)	Achieved
Compile and submit municipal audit file (AFS included) to AG		Municipal Manager	MFMA	31 August 2025	Achieved
Place quarterly (s52) report on the budget implementation on the municipal website		BTO &MM's Office	MFMA 75 (1)k	On quarterly basis (01/07/2024 – 30//06/2025)	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 2024	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 2024	Achieved
Convene IDP Representative Forum Meeting	IDP Office	Mayor, Municipal Manager and IDP/PMS Manager	Internal Process	Sept 2024	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/Nov2024 &Jan/Feb 2025	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
IDP Steering Committee Meeting	IDP Manager	IDP Manager	Internal Process	November 2024	Achieved
IDP Representative Forum Meeting	IDP Manager	IDP Manager	Internal Process	November 2024	Achieved
Adjustment Budget: Income / Expenditure inputs and statistics to be returned to Budget Office	All Departments	BTO &HOD's	Internal Process	December 2024	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 2024 &Jan/Feb 2025	Achieved
Mid-year performance review session	Municipal Manager	Mayor and Municipal Manager	MSA	January 2025	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 the 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

Strategic Objective	2025/	26 Medium	Term	
Strategic Objective	Reven	ue & Exper	nditure	
	Budget	Budget	Budget	
	Year	Year +1	Year +2	
R thousand	2025/26	2026/27	2027/28	
KPA: Institutional Development and Organisational Development	8 957	9 360	9 594	
KPA: Local Economic Development	1 875	1 959	2 008	
KPA: Good Governance and Public Participation	2 801	2 927	3 000	
KPA: Basic Service Delivery and Infrastructure Development	480 727	502 360	514 919	
KPA: Financial Viability and Accountability	28 512	29 795	30 540	
Allocations to other priorities	184 554	185 643	185 743	
Total Revenue (excluding capital transfers and contributions)	707 427	732 045	745 805	
NC452 - Ga-Segonyana Municipality - Supporting Table SA5 Reconciliation of IDP str Strategic Objective	2025/	26 Medium	Term	penun
Strategic Objective		ue & Exper		
	Budget	Budget		
	Year	Year +1	-	
R thousand	2025/26	2026/27	2027/28	
KPA: Institutional Development and Organisational Development	30 278	31 640	32 431	
KPA: Local Economic Development	4 200	4 389	4 499	
KPA: Good Governance and Public Participation	2 992	3 127	3 205	
			040.005	
KPA: Basic Service Delivery and Infrastructure Development	289 476	302 502	310 065	
•	289 476 5 551	302 502 5 801	310 065 5 946	
KPA: Financial Viability and Accountability				
KPA: Financial Viability and Accountability	5 551	5 801	5 946	
KPA: Basic Service Delivery and Infrastructure Development KPA: Financial Viability and Accountability Allocations to other priorities Total Revenue (excluding capital transfers and contributions)	5 551 419 205	5 801 435 328	5 946 436 578	
KPA: Financial Viability and Accountability Allocations to other priorities	5 551 419 205	5 801 435 328	5 946 436 578	
KPA: Financial Viability and Accountability Allocations to other priorities	5 551 419 205 751 702 rategic objectives and	5 801 435 328 782 787	5 946 436 578 792 724 apital expe	nditure

NC452 - Ga-Segonyana Municipality - Supporting Table SA4 Reconciliation of IDP strategic object	tives and budget (revenue)	
Strategic Objective	2025/26 Medium Term	

Strategic Objective	2025/2	26 Medium	Term	
Strategic Objective	Reven	ue & Exper	nditure	
	Budget	Budget	Budget	
	Year	Year +1	Year +2	
R thousand	2025/26	2026/27	2027/28	
KPA: Institutional Development and Organisational Development				
KPA: Local Economic Development				
KPA: Good Governance and Public Participation				
KPA: Basic Service Delivery and Infrastructure Development	85 431	89 275	-	
KPA: Financial Viability and Accountability				
Allocations to other priorities	29 391	6 288	-	
Total Revenue (excluding capital transfers and contributions)	114 822	95 563	-	

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.

	Unit of	2021/22	2022/23	2023/24	Current Ye	ear 2024/25		ledium Term	Revenue &
Description		Audited	Audited	Audited	Original	Adjusted	Budget	Budget Year	Budget Year
	measure ment	Outcome	Outcome	Outcome	Budget	Budget	Year 2025/26	+1 2026/27	+2 2027/28
KPA: Institutioanl Development and Organisational Development									
LABOUR RELATIONS									
Litigation cases attended by 30 June 2025	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
LLF meetings held by 30 June 2025	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
OCCUPATIONAL HEALTH AND SAFETY (OHS)									
Occupational Health and Safety Trainings	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
conducted by 30 June 2025									
EMPLOYEE ASSISTANCE PROGRAMME (EAP)									
Employee wellness campaigns conducted by 30 June	Number	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2025									
LEGAL SERVICES									
Signed Contracts/service level Agreement (SLA) by 30	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
June 2025									
By- laws public campaigns conducted by 31 March	number	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
2025									
TRAINING AND SKILLS DEVELOPMENT									
Work skills plan developed and submitted to LGSETA by	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
30 April 2025.									
Section 54A Manager, Section 56 Manager, and	number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance officials sent to training for minimum									
competency level by 30 June 2025.									
IT AND SUPPORT									
ICT queries/Incidents attended to within 16 working	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
hours expressed as a % of total number of requests									
received by 30 June 2025.									
Documents uploaded on the Municipal website by 30	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
June 2024.									
RECORDS AND ARCHIVES									
Records storage inspections conducted by registry by	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
30 June 2025.									
COMMUNICATIONS									
Newsletters developed by 30 June 2025	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
KPA: Local Economic Development									
BUSINESS LICENSES (COMMERCIAL AND INDUSTRIAL)	1								
Businesses inspected conducted for compliance by 30	number	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
June 2025									
SMMEs									
SMMEs trainings/session held by 30 June 2025	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

TOURISM									
Tourism awareness campaigns conducted by 30 June	number	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
2025									
KPA: Good Governance and Public Participation									
SPECIAL PROJECTS	<u> </u>								
Mayor's special projects held by 30 June 2025	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
WARD COMMITTEES	<u> </u>	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Meetings held per ward committee by 30 June 2025	number	56.00	56.00	56.00	56.00	56.00	56.00	56.00	56.00
KPA: Basic Service Delivery and Infrastructure									
Development ELECTRICITY									
Households provided with electricity connections by	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
30 June 2025									
	Number	1000.00	1200.00	1300.00	1500.00	1600.00	1700.00	1700.00	1700.00
Electrical connections to be done in Wrenchville,									
Bankhara Bodulong and Promise Land by 30 June 2025									
WATER MANAGEMENT									
Households provided with New water yard	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
connection by the municipality by 30 June 2025									
WASTE WATER MANAGEMENT									
Installation of 400 lined double pit in vergenoeg	Number	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00
(Sanitation									
WASTE MANAGEMENT									
Households provided with door-to-door waste	Number	18400.00	18400.00	18400.00	18400.00	18400.00	18400.00	18400.00	18400.00
collection by 30 June 2025									
ROADS									
	Number	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00
Upgrading of gravel internal roads to paved for									
Magojaneng & Batlharos funded MIG at 30 June 2025									
LIBRARY									
Membership & circulation of library materials by 30	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
June 2025									
DISASTER MANAGEMENT									
	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Emergency incidents attended to within an hour									
expressed as a % of incidents reported by 30 June 2025	5								

SECURITY SERVICES									
Number of security reports submitted by 30 June 2025	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
BUILDING PLAN AND ADMINISTRATION									
Building plans assessed within 30 days 30 June 2025	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
(Quarterly Reports)									
Building completion certificates issued within 30 days	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
by 30 June 2025.(Quarterly Reports)									
CEMETRIES									
Maintaining of cemeteries on monthly basis by 30 June	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
2025 (Quarterly Reports)									
KPA: Financial Viability and Accountability									
FREE BASIC SERVICES									
Number of indigents registered by 30 June 2025	Number	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00
BUDGETING									
2024/2025. Adjusted budget submitted to Council for	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
approval by 28 February 2025									
2025/26 draft budget tabled to council by 31 March	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2025									
2024/25 budget tabled to council for approval by the	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
31 May 2025									
Performance and budget reports submitted to council	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
by 30 June 2025									
Annual Financial Statements submitted to the Auditor	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General by 31 August 2025									
DEBT COLLECTION									
	%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Receipts from debtors expressed as a % of total									
revenue for the period from 1 July 2020 to 30 June 2025									
	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supplementary valuations conducted by 30 June 2025									

2.3.1. KEY 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 measure must be put in place to curb the increasing debt.

ii. Liquidity

Current Ratio is a measure of the municipality's ability to pay shortterm 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 circular 71. For the 2025/26 MTREF the ratio is expected to be 1.3.

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 creditors are settled within the legislated 30 days of invoice.

iv. Other Indicators

• Employee costs

The employee related costs represent 36% of the total expenditure budget.

• Repairs & Maintenance

Repairs and Maintenance equate 3.% of the total operating budget which is acceptable. The municipality strives to maintain its infrastructure assets to prolong useful live.

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 R4,400 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 subsided for basic charge services. Further detail 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 2025/26 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 posible 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, 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

MACROECONOMIC PERFORMANCE AND PROJECTIONS 2023-2028												
Fiscal Year	2023/24	2024/25	2025/26	2026/27	2027/28							
	Actual	Estimate		Forecast								
CPI Inflation	5.90%	4.60%	4.40%	4.50%	2.50%							

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

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 2025/26 MTREF.

2.7 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES

The following grants allocated to the municipality in terms of the 2025/26 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	2025/26 Medium Term Revenue & Expenditure Framework								
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28						
RECEIPTS:									
Operating Transfers and Grants									
National Government:	268 228	273 952	276 334						
Local Government Equitable Share	251 740	258 554	270 234						
Finance Management	2 000	3 000	3 100						
EPWP Incentive		_	-						
Municipal Infrastructure Grant (MIG)	14 488	12 398	3 000						
Provincial Government:	1 328	_	_						
Sport and Recreation	1 328		_						
Total Operating Transfers and Grants	269 556	273 952	276 334						
Capital Transfers and Grants									
National Government:	128 065	132 118	173 816						
Municipal Infrastructure Grant (MIG)	49 565	57 118	69 683						
Neighbourhood Development Partnerst	30 000	31 000	29 000						
Water Services Infrastructure Grant	30 000	30 000	55 500						
Integrated National Electrification Progra	15 500	14 000	14 633						
Energy Efficiency and Demand Manage	3 000	-	5 000						
TOTAL RECEIPTS OF TRANSFERS & G	397 621	406 070	450 150						

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.

The Directors and the Municipal Manager, being the Senior Management of the organization, are remunerated in terms of the Upper Limits Gazette as adopted by Council with the concurrence of the MEC of COGHSTA in the province

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

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly target for Revenue and Expenditure

· •													Budget Year
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	2025/26
Revenue By Source													
Exchange Revenue													
Service charges electricity revenue	15 382	15 382	15 382	15 382	15 382	15 382	15 382	15 382	15 382	15 382	15 382	15 382	184 586
Service charges water revenue	4 1 19	4 1 19	4 119	4 119	4 119	4 119	4 1 19	4 119	4 119	4 119	4 119	4 119	49 424
Service charges sanitation revenue	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	32 052
Service charges refuse revenue	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	20 021
Sale of Goods and Rendering of Service	243	243	243	243	243	243	243	243	243	243	243	243	2 918
Interest earned from Receivables	484	484	484	484	484	484	484	484	484	484	484	484	5 805
Interest earned from Current and Non C	479	479	479	479	479	479	479	479	479	479	479	479	5 742
Rental from Fixed Assets	154	154	154	154	154	154	154	154	154	154	154	154	1 852
Licences and permits	362	362	362	362	362	362	362	362	362	362	362	362	4 346
Operational Revenue	4 1 3 9	4 1 3 9	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	49 671
NonExchange Revenue													
Property rates	5 503	5 503	5 503	5 503	5 503	5 503	5 503	5 503	5 503	5 503	5 503	5 503	66 037
Surcharges and Taxes													
Fines, penalties and forfeits	772	772	772	772	772	772	772	772	772	772	772	772	9 263
Transfers and subsidies	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	269 556
Interest	513	513	513	513	513	513	513	513	513	513	513	513	6 154
Total Revenue (excluding capital transf	58 952	58 952	58 952	58 952	58 952	58 952	58 952	58 952	58 952	58 952	58 952	58 952	707 427
Expenditure By Type													
Employee related costs	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	277 641
Remuneration of councillors	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	16 285
Bulk purchases electricity	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	154 053
Inventory consumed	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	32 997
Debt impairment	1 100	1 100	1 100	1 100	1 100	1 100	1 100	1 100	1 100	1 100	1 100	1 100	13 200
Depreciation & asset impairment	5 833	5 833	5 833	5 833	5 833	5 833	5 833	5 833	5 833	5 833	5 833	5 833	70 000
Interest	30	30	30	30	30	30	30	30	30	30	30	30	356
Contracted services	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	109 013
Transfers and subsidies	5	5	5	5	5	5	5	5	5	5	5	5	60
Irrecoverable debts written off	62	62	62	62	62	62	62	62	62	62	62	62	738
Operational Costs	6 4 4 7	6 4 47	6 4 47	6 447	6 4 47	6 447	6 4 4 7	6 447	6 447	6 4 47	6 447	6 4 47	77 360
Total Expenditure	62 642	62 642	62 642	62 642	62 642	62 642	62 642	62 642	62 642	62 642	62 642	62 642	
Surplus/(Deficit)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(3 690)	(44 275)

MONTHLY CASH FLOWS													
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26
Cash Receipts By Source													
Property rates	5 895	5 895	5 895	5 895	5 895	5 895	5 895	5 895	5 895	5 895	5 895	5 895	70 743
Service charges - electricity revenue	14 649	14 649	14 649	14 649	14 649	14 649	14 649	14 649	14 649	14 649	14 649	14 649	175 793
Service charges - water revenue	4 359	4 359	4 359	4 359	4 359	4 359	4 359	4 359	4 359	4 359	4 359	4 359	52 313
Service charges - Sanitation revenue	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	30 926
Service charges - Refuse revenue	1 586	1 586	1 586	1 586	1 586	1 586	1 586	1 586	1 586	1 586	1 586	1 586	19 032
Rental of facilities and equipment	154	154	154	154	154	154	154	154	154	154	154	154	1 852
Interest earned - external investments	479	479	479	479	479	479	479	479	479	479	479	479	5 742
Interest earned - outstanding debtors	104	104	104	104	104	104	104	104	104	104	104	104	1 248
Fines, penalties and forfeits	771	771	771	771	771	771	771	771	771	771	771	771	9 251
Licences and permits	362	362	362	362	362	362	362	362	362	362	362	362	4 346
Transfers and Subsidies - Operational	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	22 463	269 556
Other revenue	5 742	5 742	5 742	5 742	5 742	5 742	5 742	5 742	5 742	5 742	5 742	5 742	68 907
Cash Receipts by Source	59 142	59 142	59 142	59 142	59 142	59 142	59 142	59 142	59 142	59 142	59 142	59 142	709 708
Other Cash Flows by Source													
Transfers and subsidies - capital (monetar	8 664	8 664	8 664	8 664	8 664	8 664	8 664	8 664	8 664	8 664	8 664	8 664	103 972
Total Cash Receipts by Source	67 807	67 807	67 807	67 807	67 807	67 807	67 807	67 807	67 807	67 807	67 807	67 807	813 680
Cash Payments by Type													
Employ ee related costs	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	23 137	277 641
Remuneration of councillors	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	16 285
Finance charges	30	30	30	30	30	30	30	30	30	30	30	30	356
Bulk purchases - Electricity	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	154 053
Acquisitions - water & other inventory	5 440	5 440	5 440	5 440	5 440	5 440	5 440	5 440	5 440	5 440	5 440	5 440	65 281
Contracted services	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	9 084	109 013
Transfers and grants - other	5	5	5	5	5	5	5	5	5	5	5	5	60
Other expenditure	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	43 119
Cash Payments by Type	55 484	55 484	55 484	55 484	55 484	55 484	55 484	55 484	55 484	55 484	55 484	55 484	665 807
Other Cash Flows/Payments by Type													
Capital assets	9 569	9 569	9 569	9 569	9 569	9 569	9 569	9 569	9 569	9 569	9 569	9 569	114 822
Repay ment of borrowing	208	208	208	208	208	208	208	208	208	208	208	(4 792)	2 500
Total Cash Payments by Type	9 777	9 777	9 777	9 777	9 777	9 777	9 777	9 777	9 777	9 777	9 777	4 777	117 322
NET INCREASE/(DECREASE) IN CASH HELD	2 546	2 546	2 546	2 546	2 546	2 546	2 546	2 546	2 546	2 546	2 546	7 546	30 551
Cash/cash equivalents at the month/year be	-	(1 587)	(3 175)	(4 762)	(6 350)	(7 937)	(9 525)	(11 112)	(12 699)	(14 287)	(15 874)	(17 462)	36 946
Cash/cash equivalents at the month/year en	(1 587)	(3 175)	(4 762)	(6 350)	(7 937)	(9 525)	(11 112)	(12 699)	(14 287)	(15 874)	(17 462)	(15 949)	67 497

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 either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from Budget and Treasury Office.

2.11 CAPITAL EXPENDITURE DETAILS

The **Capital Budget of R114 822 million for 2025/26 is 40% less** when compared to the 2024/25 Adjustment Budget. The Capital Budget is largely driven by projects emanating from the IDP as identified by the community

TableSA34a-c provides a detailed breakdown of capital projects for 2025/26 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 6.9 for 2025/26 has been successfully concluded, including the use of A-schedules aligned to version 6.9

> 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.

> SDBIP

The detail SDBIP document is at a final stage and will be finalized after approval of the 2025/26 budget, directly aligned and informed by the 2025/26 budget.

> 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 SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Executive & Council	Vote 2 - FINANCE AND ADMINISTRATI	Vote 3 - COMMUNITY AND SOCIAL	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENT AL	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
			ON	SERVICES			DEVELOPMENT		PROTECTION								
R thousand Revenue	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	-
Exchange Revenue		'	2	3	4	5	U	'	0	3	10		12	15	14	15	
Service charges - Electricity		-	-	-	-	-	-	-	-	184,586	-	-	-	-	-	-	184,586
Service charges - Water		-	-	-	-	-	-	-	-	-	49,424	-	-	-	-	-	49,424
Service charges - Waste Water Management		_	-	-	-	-	_	-	-	-	-	32,052	-	-	-	-	32,052
Service charges - Waste Management		_	-	-	-	_	_	-	_	_	_	_	20,021	_	-	-	20,021
Sale of Goods and Rendering of Services		_	158	136	242	_	1,836	546	_	_	_	_		_	-	-	2,918
Agency services		_	-	_	-	_	_	_	_	_	_	-	-	-	-	-	-
Interest		-	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	5,805	-	-	-	-	-	-	-	-	-	-	-	-	-	5,805
Interest earned from Current and Non Current Assets		-	5,742	-	-	-	-	-	-	-	-	-	-	-	-	-	5,742
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	22	395	-	1,435	-	-	-	-	-	-	-	-	-	1,852
Licence and permits		-	-	-	-	-	50	4,296	-	-	-	-	-	-	-	-	4,346
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	3,686	-	-	44	45,000	-	-	314	523	105	-	-	-	-	49,671
Non-Exchange Revenue																	
Property rates		-	66,037	-	-	-	-	-	-	-	-	-	-	-	-	-	66,037
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	39	10	-	-	680	8,360	42	120	13	-	-	-	-	-	9,263
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,711	31,740	4,617	3,508	1,754	12,314	4,604	329	63,587	57,844	40,537	40,011	-	-	-	269,556
Interest		_	6,154	_	_	_		_	-	_	_	_	-	-	-	-	6,154
Fuel Levy		_		-	-	_	_	-	_	_	_	_	-	_	-	-	_
Operational Revenue		_	-	_	-	_	_	_	_	_	_	_	_	_	-	_	-
Gains on disposal of Assets		_		_	_	_	_	_	_	_	_	_			_	_	_
Other Gains				_		_				_							
Discontinued Operations			_	-	-	-		_	_	-	_		-	_	_	-	-
Total Revenue (excluding capital transfers and contribut	tion	8,711	119,361	4.784	4.145	1,798	61,316	17,806	371	248,607	107,803	72,693	60.033	-	-	-	- 707,427
Expenditure																	
Employee related costs		7,573	116,527	17,364	17,169	9,549	30,587	32,818	278	10,118	6,769	8,972	19,918	-	-	-	277,641
Remuneration of councillors		16,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,285
Bulk purchases - electricity		-	-	-	-	-	-	-	-	154,053	-	-	-	-	-	-	154,053
Inventory consumed		933	6,692	447	626	150	1,843	6,675	20	8,045	6,110	1,257	197	-	-	-	32,997
Debt impairment		_	-	-	-	_	_	-	-	1,200	7,300	2,500	2,200	-	-	-	13,200
Depreciation and amortisation		-	3,775	-	-	-	7,287	23,005	-	8,593	20,952	6,000	388	-	-	-	70,000
Interest		_	11	_	15	_	2	54	0	203	46	18	6	_	_	-	356
Contracted services		_	48,370	_	-	_	7,050	431	_		37,934	11,861	3,367	_	_	_	109,013
Transfers and subsidies			40,070	_			.,000			_	01,004	-	-	_			60
Irrecoverable debts written off			176			_				- 59	351	71	81				738
		- 2,240	57,996	- 1,656	- 158	- 72	- 1,404	4,200	- 2	4,965	1,642	2,452	573		_	_	738
Operational costs		2,240	57,990				1,404		2		1,042			-	-	-	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses Total Expenditure	╞	- 27,030	- 233,606	- 19,468	- 17,968	- 9,771	48,173	- 67,183	- 300	- 187,236	- 81,104	33,132	26,731	-	-	-	- 751,702
Surplus/(Deficit)	ŀ	(18,319)	(114,245)	(14,684)	(13,823)	(7,973)	48,173	(49,377)	71	61,371			33,302		-	1 -	(44,275)
Transfers and subsidies - capital (monetary				1 1.04			.,										
allocations) Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	19,000	84,972	-	-	-	-	-	103,972
Surplus/(Deficit) after capital transfers &	┝	(18,319)	- (114,245)	- (14,684)	(13,823)	- (7,973)	- 13,143	(49,377)	- 71	- 80,371	- 111,671	- 39,562	33,302	-	-	-	- 59,698
contributions		(10,319)	(114,243)	(14,004)	(13,023)	(1,513)	13,143	(43,377)	1	00,371	111,0/1	33,302	33,302	-	-		55,050

Description		tail to 'Budget 2021/22	2022/23	202324		Current Yo	ur 2024/25		2125/26 Media	m Term Revenue Framework	& Espenditure
R thousand	***	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/25	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Trade and other receivables from exchange transactions Electricity Water		27,382 12,123	23,802 15,019	24,050 20,796	20,420 10,218	21,395 2,687	21,385 2,687	24,528 23,364	94,757 1,733	193,799 3,544	295,307 5,400
Weeke Weeke Water Other hade receivables from exchange transactions		11,184 20,550 1,595	14,475 28,132 57,859	16,727 31,019 17,943	9,576 19,106 18,803	(86) 1,601 (9,748)	(86) 1,601 (9,748)	16,195 30,682 11,776	908 1,160 (49,012)	1,852 2,371 (137,921)	2,813 3,613 (229,054)
Construction to the section to the section of the s		72,814 (45,395)	137,299 (48,782)	110,535 (55,657) (16,544)	78,124 (70,362) (1,548)	(1,548) (1,548)	(5,545 (54,685) (1,548)	106,545 (35,656)	(43,555 (13,280) (1,200)	63,544 (25,234) (2,454)	78,079 (41,133) (3,739)
Impairment br Electricity Impairment br Water Impairment br Wate		-	-	(16,544) (9,958) (8,744) (15,497)	(1,548) (7,516) (5,624)	(1,548) (7,516) (5,624)	(1,548) (7,518) (5,634)	(3,699) (10,005) (12,988)	(1,200) (7,300) (4,700)	(2,454) (14,929) (3,612)	(3,739) (22,748) (14,646)
Inpairment br Vaals Vlater Inpairment br other trade receivabes forn exchange banactions Total net Trade and other receivables from Exchange Transactions		- (45,395)	- (40,782)		(55,674)	- (1)	- (1)	(12,988) (21,784) (7,180)	36,356	1	1
Banalushkas from non-perhanna transactions		27,419	87,517	9,07	7,762	1,139	1,159	50,888		36,650	35,945
Property rates Lass: Impairment of Property rates Net Property rates		37,003 (15,808) 21,195	51,515 (19,356) 32,159	63,163 (30,885) 32,278	18,973 (1,014) 17,959	17,905 (1,014) 16,890	17,905 (1,014) 16,830	60,758 (28,600) 32,158	29,655 - 29,655	40,995	42,359
The receivables from non-exchange banactions (The receivables from non-exchange banactions Impairment br other receivables from non-exchange transactions Net other receivables from non-exchange transactions		2,918 (873)	14,450 (1,170)	16,452 (3,305)	(427) 12,848	(427)	(427)	22,771 (7,120)	(579)	(1,061)	(1,617)
Total net Receivables from non-exchange transactions		2,045 23,240	13,280 45,639	12,148 45,424	12,351 30,310	(497) 16,393	(437) 16,333	15,651 47,889	(519) 39,547	(1,061) 39,935	(1,617) 40,742
ineniary Nater Opening Balance		(497)	25	118	118	-		548			-
System Input Volume Water Treatment Works		-	-	-	-		-	-	713	745	763
Euk Purchases Natural Sources Authorised Consumption		1		1	1	1	1	1	713 - (713)	745	763 - (763)
Billed Authorised Consumption Billed Matered Consumption	ľ	-	-	-	-		-	-	(713) (713) (713)	(745) (745)	(763) (763)
Free Easi: Witer Subsideed Witer		1	-	-	1	1	1	1	-	-	1
Revenue Water Billed Unmetered Consumption Free Dasi: Water			-	-	-	-	-	-	(713)	(745)	(763)
Subsidied Water Revenue Water				-		- 1				1	
Unblied Authorised Consumption Unblied Metered Consumption			-	-		-	-	-	-	-	-
Unbiled Unmetered Consumption Water Losses Apparent losses		-	-	-	-	-	-	-	-	-	1
Unauthorised Consumption Costomer Meter Inaccuracies			1	1		1		1	1	1	1
Real losses Laskage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Laskage and Overfore at Storage TankalReservcirs Laskage on Service Connections up to the point of Customer Meter Data Transfer and Management Errors				1	-	÷	-	-	-	-	-
Unavoidable Annual Real Losses Non-cevenus Water		-	-		-	-	-	-	-	-	-
Considion of Phior period erros Closing Balance Water		- (491)	- 35	- 118	-	-	-	545	-	-	-
Agricultural Opening Balance		-	-	-	-	-	-	-	-		-
Acquiations Insues	7		1	-	1	1	1	1	1	-	
Adjustments Wille-offs Consection of Prior period errors	8 9	÷	-	-			-	-	-	-	-
Closing balance - Agricultural		-	-		-	-	-	-	-	-	-
Consumables Standard Rated											
Opening Balance Acquisitors		17,175 5,542 (3,077)	18,754 9,541 (9,552)	19,839 9,263 (9,329)	2,623 12,448 (20,448)	- 16,948 (25,883)	- 16,948 (25,883)	12,868 6,928 (6,928)	18,947 13,735 (13,735)	13,147 14,218 (14,218)	7,085 14,573 (14,573)
hauss Adjustranta Weis-cfn	8	(150)	(276)	(3)	-	-	-	-	-	-	-
Conscion of Prior period erros Closing balance - Consumables Standard Rated Dero Rated		- 12,490	- 12,467	19,353	- (5,377)	- (8,505)	- (8,925)	12,865	- 18,947	13,147	7,085
Deno Rated Opening Balance Acquiations		(12,430) 4,538	(18,903) 7,509	(17,315) 6,825	- 6,000	- 7,000	- 7,000	(17,547) 4,795	- 5,800	5,800 6,061	11,861 6,213
lasues Adjustments	78	(7,418)	(7,455) (425)	(6,562) (365)	1	1	-	(4,120)	(5,800)	(6,061)	(6,213)
Write-offs Contection of Prior period errors	3	1	1	-	-	1	-	1	1	-	-
Closing balance - Consumables Zero Rated		(15,210)	(17,315)	(17,347)	6,000	7,000	7,000	[96,671]		5,800	11,861
Opening Balance Acquiations		1		1		Ē	1	-	1	1	1
hauns Adjustments Weis-offs	7 8 9	-	-		-		-	-	-	-	-
Corrector of Prior period erros Closing balance - Finished Goods	ľ	-			1					-	-
Materials and Supplies											
Opening Balance Acquiations		(1) 2,270	(1) 18,237	(1) 11,331	(14,690) 16,425	- 15,223	15,225	(257) 7,883	12,749	13,323	13,656
kasen Adjustranta Weis-cfa	8	(2,273)	(18,113) (113)	(11,534) (53)	(15,107)	(13,975)	(13,975)	(6,167)	(12,749)	(13,323)	(13,656)
Correction of Prior period erros Closing balance - Materials and Supplies		- (2)	- (1)	- (257)	- (13,372)	-	-	1,460	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Opening Balance Materiala Tomatera		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquistons Transfera Sales		-		-	-	1	1				1
Conscion of Prior period erros Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land Opening Balance		61,291	60,670	10,505	58,887			16,134	-		
Acquiations Sales		-	1	1	1	1		1	1		
Adjustments Connection of Prior period errors Transfers		1		-	-		-	-	-		-
Transles Closing Balance - Land Closing Balance - Inventory & Consumables		- 61,291 65,679	- 63,673 61,323	- 10,505 12,887	- 58,887 46,255	- (687)	- (687)	- 16,134 21,338	58,947	-	-
			3,155,545		1,228,555	1,955,597	1,925,597		114,822	210,385	210,385
Property, plant and equipment (PPE) PPE at cateloalation (sect. france leases) Leases exception da sePE Lease: Accumulated dependation	3	(370,371) 973,259	(370,371) 1,002,416	(368,378) 1,104,312	- 60,000	- 70,000	- 70,000	(368,378) 1,172,246	- (1,780,124)	(1,706,974)	(1,631,995)
and property, paint and equipment (PVC)	2	0.00(200	1,783,857	1,827,415	1,868,555	1,885,597	1,885,597	1,895,995	1,834,945	1,917,359	1,842,380
Survert fabilities - Financial fabilities Shortsem kans (other than bank overdratt) Current portion of long-term fabilities		- (12,286)	- (11,365)	-	4,205	2,500	2,500	- 722	(2,500) 10,746	(2,500) 10,746	(2,500) 10,746
Fotal Current Habilities - Financial Habilities Fotal and other payables from exchange transactions Trade and other payables from exchange transactors	5	(12,288)	(11,365)	1,129	4,205	2,500	2,580	732 81,568	8,246	8,246	80,808
Other trade payables from exchange transactions Trade payables from Non-exchange transactions: Unspent conditional Grants		- 27.702	17.167	2003	- 14,857	(362)	(382)	37,289	1,518	1,518	1,518
Trade payables from Non-exchange transactions: Other VAT Intel Tende and other resembles from exchange transactions	2	0 23,475 109,727	0 55,122 142,800	94,809	0 47,349 130,351	0 39,258 26,782	0 39,258 28,752	121,264	91,713 173,018	\$3,634 175,063	\$4,833 177,159
ion current liabilities - Financial liabilities Bonowing Other ferencial liabilities	4	21,948	18,752	2748	3,875		-	2,068	1,768	1,768	1,768
otal Non current liabilities - Financial liabilities		(542) 21,306	(898) 17,853	5,313 8,059	3,875	-	-	8,255	1,768	1,768	1,768
ion current labilities - Long Term portion of trade payables Existency disk Purchases Payables and Accurate - General Wate Buk Purchases		Ē		- I		1					1
Water Bulk Purchasen Municipal Debt Relief		1	1	1	1		1		1		1
rovialona Ratisement benefits Ratuse landfil site rehabilitation		24,074	27,717	- 25,436	35,500	1	1	8,779 28,464	45,484	45,484	45,454
Cher Fotal Previsions		25,352 43,526	21,005 54,374	26,721 52,217	25,426			20,404 36,705 73,947	28,464 73,947	25,454	28,464
CHANGES IN NET ASSETS Accumulated surplus(deficit) Accumulated surplus(deficit) - opening balance		1,622,504	1,721,139	1,677,128	1,794,967	1,822,509	1,822,509	1,689,457	1,737,943	1,797,641	1,876,254
GRAP adjustments Restated balance Surptus(Defici) for the year		1,622,504 111,629	1,721,139 90,626	1,677,128 70,268	- 1,794,967 90,294	- 1,822,509 103,960	1,822,509 103,960	1,689,457 138,411	1,737,943 59,698	1,797,641 78,614	1,876,254 9,821
ANAUGE MART ASSETS Consultation surgitations Accountation surgitations CRUP adjustments Resultations Resultat		-	1	1		1			1	1	1
Accumulated Surplus (Deficit) Reserves Housing Development Fund	1	(30) (734,303 -	UIUS	04038	1,885,261	1,526,459	1,526,469	1,827,868	1,797,641	1,878,254	1,886,075
Reserves Housing Development Fund Capile inglocement Safewarance Other meanses Revolution		25,352	21,352	25,352	1			25,352	1		i i
	2	14,835	14,835	14,535	-	-		14,835 40,155	-		-
TOTAL COMMUNITY WEALTHEQUITY	2		1,851,953	1787,583	1,885,261	1,926,459	1,926,469	1,868,095	1,737,641	1,875,254	1,885,075

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Cı	Irrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
2 themand				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year		Budget Year +2
R thousand KPA: Institutional Development and Organisational			_	Outcome	Outcome	Outcome	5 1 1 1 500	Budget	Forecast	2025/26	2026/27	2027/28
Development												
To integrate management system in order to provide consolidated and	Municipal Capacity and Infrastructure Development			837								
accurate information To ensure labour peace and productivity by maintaining continuous	Municipal Capacity and Infrastructure Development			1,555	1,500	2.197	2.100	2.300		2,500	2.613	2.678
engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			1,000	1,500	2,197	2,100	2,300		2,500	2,013	2,070
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development				2,000	2,824	2,700	2,800		2,824	2,951	3,025
Adherence to the skills development Act and related regulations at all	Municipal Capacity and Infrastructure Development				_,	_,	_,	_,		_,	-	
times												
Constantly support the flow and access of information through providing	Municipal Capacity and Infrastructure Development			837	1,500	1,674	1,600	1,600		1,758	1,837	1,883
information and communication on (ICT) support to ICT infrastructure					4 500	1.674	4 000	4 000		1.875	1.959	2.008
Dissemination of information to the communicy and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development				1,500	1,074	1,600	1,600		1,075	1,959	2,000
KPA: Local Economic Development											-	_
To create greater awareness amongst community members,	Create a conducive environment for prosperous investment				1,500	1.674	1,600	1.600		1.875	1.959	2.008
stakeholders about the importance of tourism and the promotion thereof	create a conducive environment for prosperous investment				1,500	1,074	1,000	1,000		1,075	1,555	2,000
on quarterly basis												
KPA: Good Governance and Public Participation											-	-
To continuously engage and provide appropriate service provision to the	Foster Participative Cohesion and Collaboration			6,029	6,473	857	6,473	6,148		926	968	992
youth, children, elderly, people living with disabilities, people living with												
HIV/AIDS and other communicable diseases.												
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the	Foster Participative Cohesion and Collaboration			837	1,500	1,674	1,600	1,600		1,875	1,959	2,008
community that we serve												
KPA: Basic Service Delivery and Infrastructure											-	-
Development												
Provision of electricity to new households	Develop and maintain infrastructural community services				226.616	300.819	311.223	311.000		325.706	340.363	348.872
To supply at least basic water services to all households in the municipal	Develop and maintain infrastructural community services			147.801	139,539	145.247	152,462	152,462		144,962	151.486	155.273
area.												
To create platform for economic growth opportunities and job creation	Create a conducive environment for prosperous business investment			1,709	1,519		1,111	1,111			-	-
through continuous promotion of Ga-Segonyana as investment												
destination To continuously ensure that vehicles are roadworthy and regulate vehicle	Povelon and maintain infractouctural community convices				6.791	9.640	9.216	9.216		10,059	10,512	10,774
and drivers licences in an efficient and professional manner	Develop and maintain innastructural community services				0,751	5,040	3,210	5,210		10,055	10,012	10,774
KPA: Financial Viability and Accountability											-	-
To ensure 100% compliance annually to legislatively prescribed financial	Enhance revenue and financial management			83.492	11.564	21,129	20.200	20.200		23.527	24,585	25.200
report requirements	· · · · · · · · · · · · · · · · · · ·											
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management			1,311	1,518	4,356	4,153	4,153		4,986	5,210	5,340
To promote Financial Viability and accountability	Enhance revenue and financial management										-	-
Allocations to other priorities			2	231,704	109,586	161,939	112,655	132,681		184,554	185,643	185,743
Allocations to other priorities Total Revenue (excluding capital transfers and contributions)			1	476,111	513,106	655,703	628,693	648.470	_	707.427	732.045	745.805
References	1		1	4/0,111	515,106	000,703	020,093	040,470		101,421	132,045	740,000
1 Total revenue must reconcile to Table M Budgeted Einancial Performa	nee (muchula and expenditure)											

I. 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)

NC452 Ga-Segonyana - Supporting Table SA5 Rec	onciliation of IDP strategic objectives and budg	jet (opei	rating	g expenditure	e)							1
Strategic Objective	Goal	Goal		2021/22	2022/23	2023/24	Ci	urrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
		Code	Ref	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year		Budget Year +2
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2025/26	2026/27	2027/28
KPA: Institutional Development and												
Organisational Development												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			18,137	-	4,900	5,125	5,361		5,597	5,849	5,995
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			14,387	4,000	16,276	17,024	17,807		18,591	19,428	19,913
To some that a sign of a solution of a solut	Municipal Constitutional Information Development				100	100	404	100			110	400
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development				100	100	104	109		114	119	122
Adherence to the skills development Act and related regulations at	Municipal Capacity and Infractructure Development				824	1,000	1,046	1,094		1,142	1,194	1,224
all times	withopar capacity and minastructure Development				024	1,000	1,040	1,034		1,142	1,134	1,224
Constantly support the flow and access of information through	Municipal Capacity and Infrastructure Development			7,078	7,513	3,965	4,148	4,338		4,529	4,733	4,851
providing information and communication on (ICT) support to ICT				1,010	1,010	0,000	.,	1,000		1,020	1,100	1,001
infrastructure												
Dissemination of information to the communicy and stakeholders	Municipal Capacity and Infrastructure Development				267	267	279	292		304	318	326
on daily issues that affect the community on the grounds and when												
needed												
KPA: Local Economic Development										-	-	-
To create greater awareness amongst community members,	Create a conducive environment for prosperous investment			3,064	3,444	3,677	3,846	4,023		4,200	4,389	4,499
stakeholders about the importance of tourism and the promotion												
thereof on quarterly basis												
KPA: Good Governance and Public Participation										-	-	-
To continuously engage and provide appropriate service provision	Foster Participative Cohesion and Collaboration			17,654	350	1,000	1,046	1,094		1,142	1,194	1,224
to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.												
inving with the AIDS and other communicable diseases.												
To annually develop /review a credible IDP that is aligned to	Foster Participative Cohesion and Collaboration			1,521	1,493	1,620	1,694	1,772		1,850	1,933	1,982
regional, provincial and national priorities and that addresses the needs of the community that we serve												
KPA: Basic Service Delivery and Infrastructure										-	-	-
Development												
Provision of electricity to new households	Develop and maintain infrastructural community services			133,129	147,819	165,677	173,298	181,270		189,246	197,762	202,706
To supply at least basic water services to all households in the	Develop and maintain infrastructural community services			34,894	86,127	58,690	61,390	64,214		67,040	70,056	71,808
municipal area.												
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			1,709	1,519	1,111				-	-	-
investment destination												
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	Develop and maintain infrastructural community services				19,290	29,057	30,393	31,791		33,190	34,684	35,551
KPA: Financial Viability and Accountability										-	-	-
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			169,224		3,100	3,100	3,238		3,380	3,533	3,621
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management			11,639	3,565	1,900	1,987	2,079		2,170	2,268	2,325
To promote Financial Viability and accountability	Enhance revenue and financial management										-	-
Allocations to other priorities	· · · · · · · · · · · · · · · · · · ·			133,694	446,864	400,829	381,605	397,741		419,205		436,578
Total Expenditure References			1	546,131	723,175	693,169	686,087	716,225	-	751,702	782,787	792,724
1. Total expenditure must reconcile to Table A4 Budgeted Financia												
2. Balance of allocations not directly linked to an IDP strategic object				22.000	400.005	24 004	~	^	1740 000	^	(0)	(0)
check op expenditure balance				33,293	138,205	31,204	0	0	(716,225)	0	(0)	(0)

NC452 Ga-Segonyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

NC452 Ga-Segonyana - Supporting Table SA6 Recond	ciliation of IUP strategic objectives and budget (capit	ai exp	endit	ure)						1		
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Cu	rrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
KPA: Institutional Development and Organisational		Α										
Development												
To integrate management system in order to provide consolidated and	Municipal Capacity and Infrastructure Development	в										
accurate information												
To ensure labour peace and productivity by maintaining continuous	Municipal Capacity and Infrastructure Development											
engagements To ensure that there is a healthy and safe workforce by implementing	Municipal Capacity and Infrastructure Development											
provisions of the Occupational Health and Safety Act To ensure												
that the socio- needs of employees are met												
To support the flow and access of information and develop and	Municipal Capacity and Infrastructure Development											
maintain ICT infrastructure KPA: Local Economic Development												
To create a platform for economic growth opportunities and job	Create a conducive environment for prosperous investment											
creation through continuous promotion of Ga-Segonyana as an ideal	create a conducive environment for prosperous investment											
investment destination												
KPA: Good Governance and Public Participation												
Dissemination of information to the community and stakeholders on	Foster Participative Cohesion and Collaboration											
daily issues that affect community on the grounds s and when needed												
HIV/AIDS and other communicable diseases Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration Foster Participative Cohesion and Collaboration											
To annually develop /review a credible IDP that is aligned to regional,	Foster Participative Cohesion and Collaboration											
provincial and national priorities and that addresses the needs of the												
community that we serve												
KPA: Basic Service Delivery and Infrastructure												
Development												
To continuously comply to national building act and regulations Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services Develop and maintain infrastructural community services			33,985	71.289	40,824	40.824	15,500 66,025		12,848 34,950	13,426 36,523	
To upgrade 35.85k main gravel roads to paved standard by 2023	Develop and maintain infrastructural community services			19,168	/ 1,209	22,321	22,321	15,723		12,417	12,976	
To supply at least basic waste water management services to all	Develop and maintain infrastructural community services			71,974	26,468	42,637	42,637			21,803		
households in the municipal area by 2023				11,514	20,400	42,001	42,001			21,000		
To promote Infrastructure Development	Develop and maintain infrastructural community services			20,233						-	-	
Maintain of Parks and sports grounds to an acceptable environmental	Develop and maintain infrastructural community services			-		15,221	15,221	32,522		16,254	16,986	
standard annually To create platform for economic growth opportunities and job creation	Create a conducive environment for prosperous business	с								_	_	
through continuous promotion of Ga-Segonyana as investment	investment	ľ										
destination												
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services	DE		19,088	21,174	8,584	8,584	8,584		8,962	9,365	
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	Develop and maintain infrastructural community services	F								-	-	-
vehicle and driver's licenses in an efficient and professional manner												
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	G								-	-	-
town, Wrenchville and Mothibistad												
KPA: Financial Viability and Accountability		н								-	-	-
To compile a funded and realistic budget annually for approved by	Enhance revenue and financial management	1								-	-	-
Council by the end of May each year.												
To collect 80% of outstanding debt by 2022 To promote Financial Viability and accountability	Enhance revenue and financial management Enhance revenue and financial management	J								-	-	-
To promote rimancial viability and accountability		Ľ								_	_	-
		Р										
Allocations to other priorities			3	5,256	32,509	72,869	35,826	53,990		7,588	6,288	
Total Capital Expenditure References			1	169,704	151,441	202,456	165,413	192,344	-	114,822	95,563	-
1. Total capital expenditure must reconcile to Budgeted Capital Expend	liture											

Total capital expenditure must reconcile to Budgeted Capital Expenditure
 Coal code must be used on Table SA36
 Balance of allocations not directly linked to an IDP strategic objective
 check capital balance

12,370 5,332 47,912 -(0) (192,344) 0 -(0)

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	c	urrent Year 2024	25	2025/26 Mediu	m Term Revenue Framework
Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
KPA: Institutioanl Development and Organisational									
LABOUR RELATIONS Litigation cases attended by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
LLF meetings held by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
OCCUPATIONAL HEALTH AND SAFETY (OHS) Occupational Health and Safety Trainings	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
conducted by 30 June 2024	Number	400.070	400.070		400.070	400.070		400.070	400.070
EMPLOYEE ASSISTANCE PROGRAMME (EAP) Employee wellness campaigns conducted by 30	Number	200.0%	200.0%		200.0%	200.0%		200.0%	200.0%
June 2024	Number	200.076	200.078		200.076	200.078		200.076	200.076
LEGAL SERVICES Signed Contracts/service level Agreement (SLA) by 30	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
June 2024	Number								
By- laws public campaigns conducted by 31 March 2024	number	100.0%	100.0%		100.0%	100.0%		200.0%	200.0%
TRAINING AND SKILLS DEVELOPMENT									
Work skills plan developed and submitted to LGSETA by 30 April 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
Section 54A Manager, Section 56 Manager, and	number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
Finance officials sent to training for minimum competency level by 30 June 2024.									
IT AND SUPPORT									
ICT queries/Incidents attended to within 16 working hours expressed as a % of total	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
number of requests received by 30 June									
2024. Documents uploaded on the Municipal website by 30	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
June 2024.		400.070	100.070		400.070	100.070		100.070	400.070
RECORDS AND ARCHIVES Records storage inspections conducted by	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
registry by 30 June 2024.		1001070	1001070		100.070	100.070		100.070	1001070
COMMUNICATIONS Newsletters developed by 30 June 2024	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
KPA: Local Economic Development		100.070	1001070		100.070	100.070		100.070	100.070
BUSINESS LICENSES (COMMERCIAL AND INDUSTRIAL)									
Businesses inspected conducted for	number	16000.0%	16000.0%		16000.0%	16000.0%		16000.0%	16000.0%
compliance by 30 June 2024. SMMEs									
SMMEs trainings/session held by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
TOURISM Tourism awareness campaigns conducted by 30 June	number	800.0%	800.0%		800.0%	800.0%		800.0%	800.0%
2024. KPA: Good Governance and Public Participation									
RFA. Good Governance and Fublic Farticipation									
SPECIAL PROJECTS Mayor's special projects held by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
WARD COMMITTEES									
Meetings held per ward committee by 30 June 2024.	number	5600.0%	5600.0%		5600.0%	5600.0%		5600.0%	5600.0%
KPA: Basic Service Delivery and									
Infrastructure Development ELECTRICITY									
	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
by 30 June 2024. Electrical connections to be done in	Number	120000.0%	130000.0%		150000.0%	160000.0%		170000.0%	170000.0%
Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2024.									
WATER MANAGEMENT									
Households provided with New water yard connection by the municipality by 30 June 2024	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
WASTE WATER MANAGEMENT									
Installation of 400 lined double pit in vergenoeg (Sanitation	Number	0.0%	0.0%		0.0%	0.0%		40000.0%	0.0%
WASTE MANAGEMENT		10100000000	1010000 000		1010000000	10100000000		10100000000	1010000 001
Households provided with door-to-door waste collection by 30 June 2024	Number	1840000.0%	1840000.0%		1840000.0%	1840000.0%		1840000.0%	1840000.0%
ROADS Upgrading of gravel internal roads to paved	Number	0.0%	0.0%		0.09/	0.0%		200.0%	0.0%
for Magojaneng & Batlharos funded MIG at	NUMBER	0.0%	0.0%		0.0%	0.0%		200.0%	0.0%
30 June 2024									
Membership & circulation of library materials by 30	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
June 2024 DISASTER MANAGEMENT									
Emergency incidents attended to within an hour	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
expressed as a % of incidents reported by 30 June 2024.									
SECURITY SERVICES			100.00						
Number of security reports submitted by 30 June 2024	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
BUILDING PLAN AND ADMINISTRATION	Number	400.001	100.001		100.001	100.001		400.000	400.00/
Building plans assessed within 30 days 30 June 2024 (Quarterly Reports)	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
2024 (Quarterly Reports)									

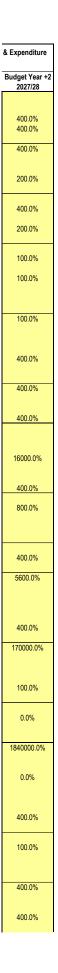
Building completion certificates issued within	Number	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
30 days by 30 June 2024.(Quarterly Reports)							
CEMETRIES							
	number	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
2023 (Quarterly Reports)							
KPA: Financial Viability and Accountability							
FREE BASIC SERVICES							
Number of indigents registered by 30 June 2024	Number	350000.0%	350000.0%	350000.0%	350000.0%	350000.0%	350000.0%
BUDGETING							
2023/2024. Adjusted budget submitted to	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Council for approval by 28 February 2024							
2024/2025 draft budget tabled to council by 31	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
March 2024.							
2024/25 budget tabled to council for approval by	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
the 31 May 2024.							
Performance and budget reports submitted to	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
council by 30 June 2024.							
Annual Financial Statements submitted to the Auditor	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General by 31 August 20224							
DEBT COLLECTION							
Receipts from debtors expressed as a % of total	%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
revenue for the period from 1 July 2020 to 30 June							
2024.							
	Number	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Supplementary valuations conducted by 30 June 2024.							
And so on for the rest of the Votes							

 And so on for the rest of the Votes

 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



400.0%
400.0%
350000.0%
100.0%
100.0%
100.0%
100.0%
100.0%
90.0%
100.0%

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

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24		Current Ye	ar 2024/25	2025/26 Mediur	n Term Revenue Framework	e & Expenditure	
	Basis of Calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.5%	0.3%	0.2%	-0.1%	-0.2%	-0.2%	-0.5%	0.4%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.5%	0.3%	0.3%	-0.1%	-0.2%	-0.2%	-0.5%	0.4%	0.1%	0.1%
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%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.3	2.0	1.0	1.4	1.6	1.6	1.1	1.1	1.4	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	2.3	2.0	1.0	1.4	1.6	1.6	1.1	1.1	1.4	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.9	0.5	0.9	1.3	1.3	0.8	0.5	0.8	1.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	137.9%	110.2%	122.8%	124.6%	108.2%	108.2%	158.3%	120.7%	120.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		137.9%	110.2%	122.8%	124.6%	108.2%	108.2%	158.3%	120.7%	120.7%	120.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	32.7%	30.5%	18.5%	14.5%	4.7%	4.7%	22.7%	17.9%	17.6%	17.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		27.2%	36.7%	1.4%	12.4%	-1.0%	-1.0%	99.7%	2.2%	1.1%	0.7%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated										
	less units sold)/units purchased and generated										
	Bulk Purchase										
Water Volumes :System input	Water treatment works										
	Natural sources										
	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	36.8%	34.6%	41.1%	41.8%	40.1%	40.1%	35.5%	39.2%	39.6%	39.9%
Remuneration	Total remuneration/(Total Revenue - capital	39.1%	37.1%	43.7%	44.3%	42.5%	42.5%	57.8%	41.5%	42.0%	42.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	4.8%	5.8%	5.8%	4.1%	4.3%	4.3%	4.8%	3.5%	3.5%	3.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.6%	12.4%	14.3%	9.7%	11.0%	11.0%	11.5%	9.9%	10.0%	10.1%
IDP regulation financial viability indicators									2.270		
i. Debt coverage	(Total Operating Revenue - Operating	89.3	97.1	51.1	39.1	40.3	40.3	53.5	96.9	97.8	99.6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual	74.2%	71.0%	36.9%	26.8%	3.6%	3.6%	51.0%	36.2%	35.3%	34.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	3.0	1.2	3.2	20.070	0.8	0.070	1.2	1.3	2.6	4.2
References	P	2.0			2.0	2.0	1.0				

References

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

Monthly fixed operational expenditure	33,616	37,975	43,105	46,962	48,318	48,318	31,576	51,224	53,308	53,837
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	8,032	22,634	28,080	17,725	20,623	20,623	(96,082)	10,850	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Supporting Table SA9 Soc	iai, ec	conomic and demographic statistics and assur	nptions									
Description of economic indicator		Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Mediu	n Term Revenue Framework	& Expenditure
	Ref.		2001 001000	Loss carvey	2011 00:000	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						106	113	119		131	137	144
Females aged 5 - 14						11	13	14		15	16	17
Males aged 5 - 14						11	13	14		16	16	17
Females aged 15 - 34						25	31	32		36	37	39
Males aged 15 - 34						24	29	31		34	36	38
Unemployment						21	25	27		29	31	32
Monthly household income (no. of households)	1, 12											
No income						124	130	138		151	158	166
R1-R1600						4,282	4,509	4,761		5,234	5,486	5,754
R1 601 - R3 200 R3 201 - R6 400						7,963	8,386	8,855		9,735 9,997	10,202 10,477	10,702
R6 401 - R12 800						8,178 4,596	8,612 4,840	9,094 5.111		9,997 5,619	10,477 5,888	10,991 6.177
R12 801 - R25 600						4,590	4,040	3.313		3,619	3,817	4,004
R25 601 - R25 600 R25 601 - R51 200						2,979	1,945	2,054		2,259	2,367	2,483
R52 201 - R102 400						869	915	2,054		1,062	1,113	1,168
R102 401 - R204 800						527	555	586		644	675	708
R204 801 - R409 600						119	125	132		146	153	160
R409 601 - R819 200						17	18	19		21	22	23
> R819 200												
Poverty profiles (no. of households)												
< R5 500 per household per month	13											
Insert description	2											
Household/demographics (000)	2											
Number of people in municipal area						206	218	230		241	253	265
Number of poor people in municipal area						200	210	230		241	255	205
Number of households in municipal area						48	51	54		56	59	62
Number of poor households in municipal area						40	4	5		5	5	5
Definition of poor household (R per month)						3,989	4,212	4,448		4,662	4,890	5,130
Housing statistics	3											
Formal												
Informal Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s	· ·											
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-				-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						6.0%	6.4%	5.3%		5.3%	4.9%	4.7%
Interest rate - borrowing												
Interest rate - investment		1										
Remuneration increases		1				7.0%	7.0%	7.0%		5.3%	4.9%	4.7%
Consumption growth (electricity)		1				9.4%	2.2%	6.8%		19.0%	19.0%	19.0%
Consumption growth (water)						6.0%	6.4%	10.0%		18.6%	18.6%	18.6%
Collection rates	7											
Property tax/service charges		1										
Rental of facilities & equipment		1										
Interest - external investments												
Interest - debtors												
Revenue from agency services		1										
		1										

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

Detail on the provision of municipal services	for A
Total municipal services	

on the provision of municipal services			2021/22	2022/23	2023/24	Cu	irrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditu
Total municipal services			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Ye +2 2027/2
	Ref.	Household service targets (000)				Buuger	Duuger	Forecast	2023/20	+1 2020/21	¥2 202112
		Water:									
		Piped water inside dwelling Piped water inside vard (but not in dwelling)	_	5,587 4,516	5,587 4,516	5,878 4,719	5,878 4,932	-	6,189 5.193	6,480 5.437	6,7 5.7
	8	Using public tap (at least min.service level)		4,516	4,516	9,374	4,932		10.315	5,437	5,1
	10	Other water supply (at least min.service level)	-	-	-	-	-	_	-	-	
		Minimum Service Level and Above sub-total	-	19,073	19,073	19,970	20,605	-	21,697	22,716	23,
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	
	10	Other water supply (< min.service level)	-	19,073	-	20,065	20,065	-	21,128	22,121	23
		No water supply Below Minimum Service Level sub-total	-	6,482	-	6,819 26,884	6,819 26,884	-	7,180	7,518	31
		Total number of households	-	44.628	19.073	46,854	47,488		28,309	29,639	54
		Sanitation/sewerage:					,		,	,	
		Flush toilet (connected to sewerage)	-	4,152	-	4,538	4,538	-	4,779	5,003	5
		Flush toilet (with septic tank)	-	702	-	767	767	-	808	846	
		Chemical tollet Pit tollet (ventilated)	-	282 3 488	-	308 3.812	308 3.812	-	325 4.015	340 4.203	
		Other toilet provisions (> min.service level)	_	3,400	-	3,012	3,012		4,015	4,203	
		Minimum Service Level and Above sub-total	-	8.624	-	9.426	9.426	-	9.926	10.392	1
		Bucket tolet	-	468	-	468	468	-	493	516	
		Other tollet provisions (< min.service level)	-	689	-	689	689	-	725	759	
		No toilet provisions	-	2,907	-	2,907	2,907	-	3,062	3,205	
		Below Minimum Service Level sub-total Total number of households		4,064	-	4,064	4,064	-	4,279	4,480 14,873	1
		Energy:	-	12,000	-	13,490	13,490	-	14,205	14,073	
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	
	1	Electricity - prepaid (min.service level)				-			-		
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	
		Other energy sources Below Minimum Service Level sub-total		-	-	-	-		-	-	
		Total number of households	_		-	-	-	-	-	-	
		Refuse:									
		Removed at least once a week	-	10,033	-	10,966	10,966	-	11,548	12,090	1
		Minimum Service Level and Above sub-total	-	10,033	-	10,966	10,966	-	11,548	12,090	1
		Removed less frequently than once a week Using communal refuse dump	-	23,382	-	- 25,557	25,557	-	26,912	28,177	
		Using communal refuse dump Using own refuse dump	-	23,382	-	25,557	25,557	-	26,912	28,177	2
		Other rubbish disposal	1		-	-			_	_	
		No rubbish disposal	-	1	-	1	1	-	1	1	
		Below Minimum Service Level sub-total	-	23,383	-	25,558	25,558	-	1 26,913	28,178	
								-	38,460	28,178 40,268	43
Municipal indouse services		Below Minimum Service Level sub-total	-	23,383	-	25,558 36,525	25,558	-	38,460	28,178	43
Municipal in-house services	Raf	Below Minimum Service Level sub-total	-	23,383 33,416	-	25,558 36,525 Cu Original	25,558 36,525 arrent Year 2024/ Adjusted	-	38,460	28,178 40,268 m Term Revenue	29 42 & Expend Budget 1 +2 2027
Municipal in-house services	Ref.	Below Minimum Service Level sub-botal Total number of households Household service targets (000)		23.383 33,416 2022/23	- - - 2023/24	25,558 36,525 Cu	25,558 36,525 Irrent Year 2024/	- - 25 Full Year	38,460 2025/26 Mediu Budget Year	28,178 40,268 m Term Revenue Framework Budget Year	42 & Expend Budget
Municipal in-house services	Ref.	Below Minimum Service Level sub-total Total number of households Household service targets (000) Water:		23,383 33,416 2022/23 Outcome	- - - 2023/24	25,558 36,525 Cu Original Budget	25,558 36,525 arrent Year 2024/ Adjusted Budget	- - 25 Full Year	38,460 2025/26 Mediu Budget Year 2025/26	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27	4 & Expend Budget +2 202
Municipal in-house services	Ref	Below Minimum Service Level sub-total Total number of households Household service targets (500) Water: Ppcd water naide deeling		23.383 33,416 2022/23 Outcome 5.587	- - - 2023/24	25,558 36,525 Cu Original Budget 5,878	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878	- - 25 Full Year	38,460 2025/26 Mediu Budget Year 2025/26 6,189	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480	4 & Expend Budget +2 202
dunicipal in-house services	Ref.	Below Minimum Service Level sub-total Total number of households Household service targets (000) Water:		23,383 33,416 2022/23 Outcome	- - - 2023/24	25,558 36,525 Cu Original Budget	25,558 36,525 arrent Year 2024/ Adjusted Budget	- - 25 Full Year	38,460 2025/26 Mediu Budget Year 2025/26	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27	4 & Expens Budget +2 202
lunicipal in-house services		Below Minimum Service Level sub-total Tetal number of households Household service targets (000) Wate: Piped water nake dealling Piped water nake and Dirt of a dealing) Using public top (at sant in anarco invel Offer water applic (at sant in anarco invel		23,383 33,416 2022/23 Outcome 5,587 4,516 8,970	- - - 2023/24	25,558 36,525 Cu Original Budget 5,878 4,719 9,374	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795	- - 25 Full Year	38,460 2025/26 Mediu Budget Year 2025/26 6,189 5,193 10,315	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480 5,437 10,799	& Expen Budget +2 202
tunicipal in-house services	8 10	Below Minimum Service Level sub-total Total number of households Household service targets (050) <u>Water:</u> Pipod water nasis and eveling Pipod water nasis and but of in dealing) Using public poli fater nin service level) Offer water sasky (il lexal mit service level) Minimum Service Level and Advance sub-tail		23,383 33,416 2022/23 Outcome 5,587 4,516	- - - 2023/24	25,558 36,525 Cu Original Budget 5,878 4,719	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932	- - 25 Full Year	38,460 2025/26 Mediu Budget Year 2025/26 6,189 5,193	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480 5,437	& Expen Budget +2 202
Municipal in-house services	8 10 9	Below Minimum Sinvice Level aub-total Tetal number of households Household services targets (956) Pater: Parter: Part with the service service and the services Part with the service targets of the services Part with the service target and Allow aub-total Using public top (if team rinn service level) Minimum Sinvice Level and Allow aub-total Using public top (in manerice level)		23,383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605	- - 25 Full Year Forecast	38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480 5,437 10,799 22,716	4 & Expension +2 202 1 2
Municipal in-house services	8 10	Below Minimum Service Level sub-total Total number of households Household service targets (000) Water: Pped water nasis avelog Pped water nasis avelog Pped water nasis avelog Unite guicking opticaterinin service level Oftware subject (set alexim service sevel) Minimum Service Level and Acken service level) Minimum Service Level and Acken service level Oftware service Level and Acken service level)		23,383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 20,665	- - 25 Full Year Forecast	38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,211	& Expen Budget +2 202
Municipal in-house services	8 10 9	Below Minimum Service Level sub-total Tetal number of households Below Below Production Control (1990) Below Production Tetal de selling Production Tetal de selling Production Tetal Service Level and Allow sub-total Using public top tall tetal minimum Service herell Minimum Service Level and Allow sub-total Using public top of its sater minimum Service herell Minimum Service Level and Allow sub-total Using public top of its maximum service herell Other water supply (-minimum service herel) Other water supply (-minimum service herel) No water supply (-minimum service herel)		23,383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 6,482	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 20,065 6,819	- - 25 Full Year Forecast	38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,180	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518	4 & Expeni Budget +2 202 1 2 2
Municipal in-house services	8 10 9	Below Minimum Service Level sub-total Total number of households Household service targets (000) Water: Pped water nasis avelog Pped water nasis avelog Pped water nasis avelog Unite guicking opticaterinin service level Oftware subject (set alexim service sevel) Minimum Service Level and Acken service level) Minimum Service Level and Acken service level Oftware service Level and Acken service level)		23,383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065	25,558 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 20,665	- - 25 Full Year Forecast	38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128	28,178 40,268 m Term Revenue Framework Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,211	4 & Expeni +2 202 1 2 2 3
Municipal in-house services	8 10 9	Below Minimum Service Level aub-total Teal number of households Household service targets (909) Water Piped water nasks wild but of a dealing) Uara public top lat least minimaria have level Minimum Service Level and Acces aub-total Uara public top cit least minimaria have level Minimum Service Level and Acces aub-total Uara public top cit mask minimaria Chow that supply (minimaria teal) Chow that supply (minimaria teal) Chow that supply (minimaria teal) Below Minimum Service Level aub-total Teal a number of households Services		23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 6,482 25,555 44,628	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854	25,558 36,525 arent Year 2024/ Adjusted Budget 5,878 4,932 20,605 20,605 6,819 25,884 47,488	- - 25 Full Year Forecast	38,460 2025/26 Mediu 8 Udget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 50,005	28,178 40,268 m Term Revenue Framework 8,437 6,480 5,437 10,799 22,716 22,211 7,518 29,639 52,336	4 & Expeni +2 202 1 2 2 3 5
Municipal in-house services	8 10 9	Below Minimum Service Level sub-total Tetal number of households Household service targets (000) Water Pipel water inside dealing Pipel water inside dealing Pipel water inside dealing Pipel water inside genetics in service intervention Divergibility and testimation services Minimum Service Level and Alores sub-total Using public bigs (in marrole bield) Other water subject (in marrole bield) Other water subject (in marrole bield) Diver water subject (in marrole bield) Diver water subject (in marrole bield) Diver water subject (in marrole bield) Eath and/or of households Santialingbecholds		23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 4,482 2,5555 2,25555 2,444,628	 2023/24 Outcome	25 558 36,525 Ccu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854 4,538	25.558 36.525 wrent Year 2024// Adjusted Budget 5.878 4.932 9.795 20,605 20,605 20,655 20,655 4.47,488 4.538	- - 25 Full Year Forecast	38,460 2025/26 Media Budget Vear 2025/26 6,189 5,193 10,315 21,697 21,128 7,180 21,097 21,128 7,180 7,180 28,309 50,005	28,178 40,268 m Term Revenue Framework 8 8,480 5,437 10,799 22,716 22,121 7,518 22,256 5,2356 5,003	4 & Expeni +2 202 1 2 2 3 5
Aunicipal in-house services	8 10 9	Below Minimum Service Level aub-stal Teal number of households Household service targets (900) Wate: Piped water nadae deelling Piped water nadae significant on deeling) Using publice to pit least min annota twell Other water supplic least pit least min annota twell Other water supplic (and min annota level) Other water supplic (and min annota level) Other water supplic (and min annota level) Other water supplic (and min annota level) Not maked of the state of the state of the state of the state Teal number of households StateMindforderwares; Furth biole (connected to severge) Furth biole (min set tow)		23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 4,452 25,555 44,628 4,628	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854 46,854	25,558 36,525 arrent Year 2024// Adjusted Budget 5,878 4,932 9,795 20,605 20,605 20,605 20,605 20,605 20,605 4,7,488 4,7,488 4,538 7,677	- - 25 Full Year Forecast	38,460 2025/26 Mediu Budget Year 2025/26 5,189 5,193 10,315 21,697 21,128 7,160 28,309 50,005 4,779 80,005	28,178 40,288 m Term Revenue Framework Budget Year +1 202627 6,480 5,437 10,799 22,716 22,216	& Expen Budgel +2 202
Aunicipal in-house services	8 10 9	Below Minimum Sinvice Level sub-statel Tetal number of households Households services targets (000) Water Pipol water inside dwelling Pipol water inside Pipol water inside inside dwelling Pipol water inside Pipol water inside inside dwelling Pipol water inside Pipol water inside dwelling Pipol water inside water inside dwelling Pipol water inside Pipol water inside water inside dwelling Pipol water inside water inside dwelling Pipol water inside water in		23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 4,452 25,555 44,628	 2023/24 Outcome	25 558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854 46,854 767 308	25.558 36,525 arrent Year 2024// Adjusted Budget 5,876 4,932 9,785 20,605 20,065 6,819 26,884 47,488 4,538 767 308	- - 25 Full Year Forecast	38,460 2025/26 Mediu Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,190 28,309 50,005 4,779 808 3255	28,178 40,268 m Term Revenue Framewok 8,430 6,480 5,437 10,799 22,716 22,121 7,518 22,535 5,003 846 340	4 & Expension +2 202 1 2 2 3 5
lunicipal in-house services	8 10 9	Below Minimum Sinvice Level adu-total Tetal number of households Household service targets (1999) Wate: Piped water hadra dealling Piped water hadra dealling Deal water hadra with Dirt of nearing) Using public top (at least min narvois have) Ofter water space (in marvois level) Ofter water space (in marvois level) No water space (in marvois level) Dealer water space (in marvois level) Faith Mail (moreclef) to sensorge) Faith Mail (moreclef) to sensorge) Pit biel (wettado)		23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 4,452 25,555 44,628 4,628	 2023/24 Outcome	25,558 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854 46,854	25,558 36,525 arrent Year 2024// Adjusted Budget 5,878 4,932 9,795 20,605 20,605 20,605 20,605 20,605 20,605 4,7,488 4,7,488 4,538 7,677	- - 25 Full Year Forecast	38,460 2025/26 Mediu Budget Year 2025/26 5,189 5,193 10,315 21,697 21,128 7,160 28,309 50,005 4,779 80,005	28,178 40,288 m Term Revenue Framework Budget Year +1 202627 6,480 5,437 10,799 22,716 22,216	4 & Expension +2 202 1 2 2 3 5
Municipal in-house services	8 10 9	Below Minimum Sincke Level adu-total Teal number of households Household service targets (2000) Wate: Marce Performance and the service of the service		23383 33,416 2022/23 Outcome 5,587 4,516 8,570 19,073 	 2023/24 Outcome	25 558 36,525 Ct Original Budget 5,878 4,719 9,370 20,065 6,819 26,884 46,588 767 308 3,812 9,426	25558 36,525 arent Year 2024/ Adjusted Budget 5,878 4,932 20,605 6,819 26,884 47,488 4,538 767 308 3,872 9,426	- - 25 Full Year Forecast	38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,597 21,128 7,160 28,309 50,005 4,075 9,026	28,178 40,288 m Term Revenue Framework Budget Year +1 202627 6,480 5,437 10,799 22,716 22,212 22,216 22,216 22,216 22,216 22,216 22,216 340 4,203 340 4,203 10,392	4 & Expen 92 202 1 2 2 3 5
Municipal in-house services	8 10 9	Below Minimum Service Level sub-total Tetal number of households Household service targets (000) Water: Pipol water inside deeling Pipol water inside deeling Minimum Service Level and Advance Mohall Using public top (in the service level) Other water pupol (in the service level) Deline Water mohall (in the service level) Pitul hold (in the service level) Pitul hold (in the service level) Minimum Service Level and Advan sub-total Budiet level	 2021/22 Outcome 	23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 2,5555 44,628 4,152 2,822 2,822 3,868 8,624 4,628	 2023/24 Outcome 	25 559 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 20,884 46,884 46,884 46,884 4538 3,3812 9,426 468	25555 36,525 arrent Year 2024/ Adjusted Budgest 9,795 20,605 20,065 6,819 20,605 20,065 6,819 20,605 20,065 6,819 20,863 3,812 3,812 9,426 4,638 4,738 4,638 4,738 4,638 4,738 4,638 4,7386 4,7386 4,7386 4,7386 4,7386 4,7386 4,7386 4,7386 4,7386 4,7386 4,73866 4,73866 4,738666666666666666666666666666666666666		38,460 2025/26 Media Budget Year 2025/26 5,193 10,315 21,697 21,128 7,180 28,309 50,005 4,779 80,005 4,015 9,926 4,015	28,178 40,288 m Term Revenue Framework. Budget Year +1202627 6,480 5,437 10,799 22,716 22,121 7,518 22,356 5,003 84,00 4,203 4,203 10,392 5,516 5,400 5,200 5,000 5,200 5,000	4 & Expen 92 202 1 2 2 3 5
Municipal In-house services	8 10 9	Below Minimum Sinvice Level ad-batal Teal number of households Household service targets (950) State: Partic: Per veter in service service of the dealing) Using public top (attest mit narvor invel) Other water spoyl(ream narvor invel) No water spoyl(ream narvor invel) Other water spoyl(ream narvor invel) Part ball (ream Service Level ad-batal Teal number of households Santafordineverage: Part ball (ream service level) Other table provisions (reim service level) Other table provisions (reim service level) Other table provisions (reim service level)	 2021/22 Outcome 	23.383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,073 - 9,074 - 2,2555 - 4,456 - 8,970 - 9,074 - 2,2555 - 4,456 - 8,970 - 9,074 - 2,2555 - 4,456 - 8,970 - 9,074 - 9,075 - 9,074 - 9,075 - 9,074 - 9,075 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,070 - 9,0 - 9,0 9,0 - 9,0 9,070 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,00 - 9,000 - 9,00 - 9,00 - 9,00 - 9,000 - 9,000 - 9,00 - 9,00 - 9,00 - 0 - 9,0 5,000 - 0 - 9,0 - 9,0 - 9,0 - 9,0 - -	 2023/24 Outcome 	25 559 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 5,619 26,884 46,854 46,854 46,854 66,899 9,426 468 669	25555 36,525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 20,605 20,605 20,605 20,605 20,605 20,605 20,605 3,012 25,834 4,748 4,538 7,677 3,08 3,812 9,425 4,688 6,699		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 50,005 4,015 9,026 4,015 9,926 4,93 3,255	28 178 40,285 m Tem Revenue Framework. Budget Year +1 2028/27 6,480 5,437 10,799 22,716 22,121 7,518 22,216 22,121 7,518 22,235 50,335 84,6 340 4,203 340 4,203 340 4,203 340 5,355 5,035,	4 & Expen 92 202 1 2 2 3 5
Municipal in-house services	8 10 9	Below Minimum Since Level and s-total Teal number of households Household service strates (p090) Water Poped water nade avelling Poped water nade avelling Dork water nades will class of a dealing) Uang publice to pit least nin ancrose level Minimum Since Level and Acces sub-total Uang publice to pit least nin ancrose level Minimum Since Level and Acces sub-total Uang publice to pit least nin ancrose level Minimum Since Level and Acces sub-total Uang publice to pit least nin ancrose level Minimum Since Level and Acces sub-total Uang publice to pit namonic level Below Minimum Since Level and Acces sub-total Teal number of households Simulation exercised Plath bitle (created) Chernel bitle providen (- minimarche level) Below Minimum Since Level and Acces sub-total Dealer bitle Chernel bitle providen (- minimarche level) Below Minimum Since Level and Acces sub-total Below Minimum Since Level and Acces sub-total Dealer bitle Other total providen (- minimarche level) Below Minimum Since Level and Acces sub-total Below Mi	 2021/22 Outcome 	23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 2,5555 44,628 4,152 22,25555 44,628 4,152 282 282 3,888 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 8,624 8,624 8,624 8,624 8,624 8,624 8,624 9,624 8,624 8,624 8,624 8,624 8,624 8,624 8,624 8,624 8,624 8,624 8,624 9,624 9,624 9,624 8,624 9,73 9,624 9,73 9,73 9,745 9,	 2023/24 Outcome 	25 559 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854 46,854 46,854 46,854 689 9,426 689 2,907	25555 36,525 arrent Year 2024/ Adjusted Budgest 9,795 20,605 20,065 20,065 20,065 20,065 20,065 20,065 3,812 20,639 2,838 4,538 4,538 3,812 9,425 4,689 2,907		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 2,1,697 21,128 7,180 3,255 4,015 9,926 4,305 9,926 4,315 9,926 4,315 9,926	28 178 40,268 m Term Revenue Framework 84,480 5,437 10,789 22,716 22,216 22,216 22,216 5,003 846 340 4,203 10,392 5,500 5,003 846 340 340 3,205 5,500 846 340 3,205 5,500 846 340 3,205 5,500 846 3,500 846 3,500 846 3,500 846 3,500 846 8,500	4 & Expen +2 202 1 2 2 3 5
Municipal in-house services	8 10 9	Below Minimum Sinvice Level ad-batal Teal number of households Bater Bater Bater Bater Bater Bater Description Bater Description Bater Minimum Sinvice Level and Aboxe ad-batal Using public top (atter anti nairwice kent) Minimum Sinvice Level and Aboxe ad-batal Using public top (atter anti nairwice kent) Minimum Sinvice Level and Aboxe ad-batal Using public top (atter anti nairwice kent) Minimum Sinvice Level and Aboxe ad-batal Bater Minimum Sinvice Level and-batal Teal number of households Santalian (conseted to be exercipe) Flush batel	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 - 9.073 6.482 25.555 44.628 44.628 44.628 8.8624 468 8.8624 4.628	 2023/24 Outcome 	25 559 38,525 Cu Original 8udget 5,878 4,719 9,374 19,970 20,085 6,819 26,884 46,854646 46,854 46,856646 46,8566 46,8566 46,85666 46,9566666666666666666666666666	25555 36525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 2		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expenn #2 202 1 2 3 3 5
Municipal In-house services	8 10 9	Below Minimum Sincke Level auk-stall Extracted anniher of households Extraction of households	 2021/22 Outcome 	23383 33,416 2022/23 Outcome 5,587 4,516 8,970 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 19,073 - 2,5555 44,628 4,152 22,25555 44,628 4,152 282 282 3,888 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 4,658 8,624 9,624 8,624 8,624 8,624 9,624 9,624 9,624 8,624 8,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,624 9,73 9,624 9,73 9,73 9,745 9,	 2023/24 Outcome 	25 559 36,525 Cu Original Budget 5,878 4,719 9,374 19,970 20,065 6,819 26,884 46,854 46,854 46,854 46,854 689 9,426 689 2,907	25555 36,525 arrent Year 2024/ Adjusted Budgest 9,795 20,605 20,065 20,065 20,065 20,065 20,065 20,065 3,812 20,639 2,838 4,538 4,538 3,812 9,425 4,689 2,907		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 2,1,697 21,128 7,180 3,255 4,015 9,926 4,305 9,926 4,315 9,926 4,315 9,926	28 178 40,268 m Term Revenue Framework 84,480 5,437 10,789 22,716 22,216 22,216 22,216 5,003 846 340 4,203 10,392 5,500 5,003 846 340 340 3,205 5,500 846 340 3,205 5,500 846 340 3,205 5,500 846 3,500 846 3,500 846 3,500 846 3,500 846 8,500	4 & Expenn #2 202 1 2 3 3 5
Municipal in-house services	8 10 9	Below Minimum Since Level auk-stall Teal number of households Households service surgets (1990) Wate: Piped water nadae deelling Piped water nadae deelling Piped water nadae since June Autor auto-stall Using publice hour (ant autor autor autor autor) Other water supplic (and ant narcos level) Minimum Sincie Level and Alove auto-stall Using publice hour (ant autor autor autor) No water supplic (in minimum Antole seel) Other water supplic (in minimum Sincie Level and Alove auto-stall Using publice hour autor autor autor) No water supplic (in minimum Sincie Level and Alove auto-stall Other water supplic (in minimum Sincie Level and Alove auto-stall Distribution (consecute level) Plant biole (nonected to serverge) Detrobled providence Level auto-stall Buoter toble Defrom Mainum Since Level auto-stall Defrom toble Defrom Mainum Since	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 - 9.073 6.482 25.555 44.628 44.628 44.628 8.8624 468 8.8624 4.628	 2023/24 Outcome 	25 559 38,525 Cu Original 8udget 5,878 4,719 9,374 19,970 20,085 6,819 26,884 46,854646 46,854 46,856646 46,8566 46,8566 46,85666 46,9566666666666666666666666666	25555 36525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 2		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expend
Municipal In-house services	8 10 9	Below Minimum Sirvice Level adu-bated Household services targets (895) Water: Production Control (1990) Water: Production Control (1990) Water: Production Control (1990) Production Control (1990) Production (19	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 - 9.073 6.482 25.555 44.628 44.628 44.628 8.8624 468 8.8624 4.628	 2023/24 Outcome 	25,555 36,525 Ct Original 8udget 5,876 4,719 9,370 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 3,812 3,812 3,812 3,812 4,624 46,854465	25.5% 58.725 urrent Year 2024// Adjusted Budget 5.876 4.932 9.705 20.605		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expenn #2 202 1 2 3 3 5
Municipal In-house services	8 10 9	Below Minimum Service Level adu-batel Teal number of households Household service stragets (1990) Wate: Prode user hadre deelling Prode user hadre age rold hard in deeling) Using publice by (it least minimum Service Level and Alove sub-batel Using publice by (it least minimum Service level) Minimum Service Level and Alove sub-batel Using publice by (it minimum Service level) Other water supply (it minimum Service level) Minimum Service Level and Alove sub-batel Using publice by (it minimum Service Level adu-batel Bateler Minimum Service Level adu-batel Teal annuel to the soft service level) Minimum Service Level and Alove sub-batel Budiet biel (constance) Pit batel (vertitated) Other total provisions (-minimarke level) Minimum Service Level adu-batel Budiet biel Different adu Aloves sub-batel Budiet biel Commit Level Minimum Service Level adu-batel Budiet biel Different adu Aloves sub-batel Budiet biel Different adus sub-batel Budiet biel Different adus sub-batel Budiet biel Different adus sub-batel Different adus sub-batel Budiet biel Different adus sub-batel Budiet biel Different adus sub-batel Budiet biel Different adus sub-batel Different adu	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 - 9.073 6.482 25.555 44.628 44.628 44.628 8.8624 468 8.8624 4.628	 2023/24 Outcome 	25 559 38,525 Cu Original 8udget 5,878 4,719 9,374 19,970 20,085 6,819 26,884 46,854646 46,854 46,856646 46,8566 46,8566 46,85666 46,9566666666666666666666666666	25555 36525 arrent Year 2024/ Adjusted Budget 5,878 4,932 9,795 20,605 2		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expenn #2 202 1 2 3 3 5
Municipal In-house services	8 10 9	Below Mainum Sinck Levil adu-batal Telal number of households Water: Production of the second sec	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 - 9.073 6.482 25.555 44.628 44.628 44.628 8.8624 468 8.8624 4.628	 2023/24 Outcome 	25,555 36,525 Ct Original 8udget 5,876 4,719 9,370 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 3,812 3,812 3,812 3,812 4,624 46,854465	25.5% 58.725 urrent Year 2024// Adjusted Budget 5.876 4.932 9.705 20.605		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expenn #2 202 1 2 3 3 5
Municipal in-house services	8 10 9	Below Minimum Service Level adu-batel Household service targets (1999) Manne Manne Manne Manne Manne Manne Manne Minimum Service Level and Alove sub-batel Using publice by of the service target Minimum Service Level and Alove sub-batel Using publice by of massive lavel Minimum Service Level and Alove sub-batel Using publice by of massive lavel Minimum Service Level and Alove sub-batel Below Minimum Service Level and-batel Teal number of households Sentiational Service Level and-batel Below Minimum Service Level Minimum Service Level and-batel Budier Using Level and Alove sub-batel Budier Using Level and Alove sub-batel Below Minimum Service Level adu-batel Budier Using Continues Level adu-batel Budier Using Continues Level adu-batel Budier Devisions (-min andre lavel) No bate provisions Below Minimum Service Level adu-batel Budier Devisions Below Minimum Service Level adu-batel Budier Minimum Service Level adu-batel Below Minimum Service Level adu	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 6.482 25.555 44.628 44.628 4.624 4.688 8.624 4.688 8.624 4.68	 2023/24 Outcome 	25,555 36,525 Ct Original 8udget 5,876 4,719 9,370 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 3,812 3,812 3,812 3,812 4,624 46,854465	25.5% 58.725 urrent Year 2024// Adjusted Budget 5.876 4.932 9.705 20.605 20.605 20.605 20.605 20.605 20.605 20.605 20.605 3.812 3.612 3.613 3.612 3.614 4.7,488 4.5387 5.556 5.556 5.556 5.556 5.556 5.556 5.556 5		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expenn #2 202 1 2 3 3 5
Municipal In-house services	8 10 9	Below Minimum Sirveice Level adult-stall Teal number of households Household service strayets (909) Water: Piped water nasks wild for dir diveling() Uarg public top lat least minimaria water of households Other water supply (least minimaria water of household Uarg public top in manicels level) Other water supply (minimum Sirveice Level adult-studie) Uarg public top in manicels level) Other water supply (minimum Sirveice Level adult-studie) Below Minimum Sirveice Level adult-studie Uarg public top in manices level) Minimum Sirveice Level adult-studie Uarg public top (minimum Sirveice Level adult-studie) Below Minimum Sirveice Level adult-studie Teal number of households Evaluation(Leverange) Fluctub filt(cirveitace) (minimum Sirveice Level adult-studie) Uard bater tobist provisions (minimum Sirveice Level adult-studie) Detro todie growingen Evaluation(Leverange) Electroly (minimum Sirveice Level) Electroly (minimum Sirveice Level adult-studie) Electroly (minimum Sirveice Level) El	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 6.482 25.555 44.628 44.628 4.624 4.688 8.624 4.688 8.624 4.68	 2023/24 Outcome 	25,555 36,525 Ct Original 8udget 5,876 4,719 9,370 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 3,812 3,812 3,812 3,812 4,624 46,854465	25.5% 58.725 urrent Year 2024// Adjusted Budget 5.876 4.932 9.705 20.605 20.605 20.605 20.605 20.605 20.605 20.605 20.605 3.812 3.612 3.613 3.612 3.614 4.7,488 4.5387 5.556 5.556 5.556 5.556 5.556 5.556 5.556 5		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expenn #2 202 1 2 3 3 5
Municipal in-house services	8 10 9	Below Minimum Sirveice Level adult-stall Teal number of households Household service targets (1909) Wate: Poped water nade dealling Poped water nade dealling Poped water nade service targets (1900) Using publice top (at least nin annota level) Offer water space (and adult adult adult) Using publice top (at least nin annota level) Offer water space (and adult adult) Using publice top (at least nin annota level) Offer water space (and adult adult) Water Poped water nade (at level adult) Using publice top (in manota level) Offer water space (in manota level) Offer water space (in manota level) Network (in manota level) Belling (in manota level) Planb bill (on host top) Chemistal base (and adult doore sub-bial Der tobal provision (-in nanota level) No bial provision (-in nanota level) Der tobal provision (-in nanota level) No bial provision (-in nanota level) Belling Minimum Since Level adult doore sub-bial Der tobal provision (-in nanota level) Belling Minimum Since Level adult doore sub-bial Der tobal provision (-in nanota level) Belling (-in nanota level) Der tobal provision (-in nanota	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - 9.073 6.482 25.555 44.628 44.628 4.624 4.688 8.624 4.688 8.624 4.68	 2023/24 Outcome 	25,555 36,525 Ct Original 8udget 5,876 4,719 9,370 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 6,819 20,065 3,812 3,812 3,812 3,812 4,624 46,854465	25.5% 58.725 urrent Year 2024// Adjusted Budget 5.876 4.932 9.705 20.605 20.605 20.605 20.605 20.605 20.605 20.605 20.605 3.812 3.612 3.613 3.612 3.614 4.7,488 4.538 5.55 5.55 5.55 5.55 5.55 5.55 5.55		38,460 2025/26 Media Budget Year 2025/26 6,189 5,193 10,315 21,697 21,128 7,160 28,309 55,005 4,779 808 3255 4,015 9,926 493 7,255 4,015	28 178 40,285 m Term Revenue Framework. Budget Year +1 2026/27 6,480 5,437 10,799 22,716 22,121 7,518 29,639 52,356 52,356 52,356 340 4,4203 10,392 516 759 3,2255	4 & Expend
Municipal in-house services	8 10 9	Below Mainum Sirvice Level adu-batel Household service targets (989) State: Household service targets (989) State: Prove user in search adue willing Prove user in search adue willing Using public top (at least nin search level) Minimum Sirvice Level and Abous sub-batel Using public top (at least nin search level) Other water spoyl(cites and nin search level) Minimum Sirvice Level and Abous sub-batel Using public top (at least nin search level) Other water spoyl(cites and nin search level) No water spoyl(cites and nin search level) Other table provision (cites and level and level and level Below Mainum Sarrich Level and Abous sub-ball Electricy - reporting (cites and nin search level) Mainum Sarrich Level and Abous sub-ball Electricy - reporting (cites and nin search level) Mainum Sarrich Level and Abous sub-ball Electricy - reporting (cites and search level) Mainum Sarrich Level and Abous sub-ball Electricy - reporting (cites and search level) Below Mainum Sarrich Level and Abous sub-ball Below Mainum Sarrich Level and Abous sub-ball Electricy - reporting (cites and search level) Below Mainum Sarrich Level and Abous sub-ball Electricy - reporting (cites and search level) Below Mainum Sarrich Level and Abous sub-ball Below Mainum Sarrich Level and Abous sub-bal	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - - 19.073 - 19.075	 2023/24 Outcome 	25,558 36,525 Cc Original Budget 5,719 9,374 9,374 9,374 9,374 9,374 19,970 20,065 6,819 26,884 46,855 46,85446,9556 46,9566 46,9566666666666666666666666666666666666	25.5% 36.525 arrent Year 224/4 Adjusted Budget 5.578 4.525 20.6% 2		33,460 2025/26 Mediu 2025/26 Mediu 2025/26 2025/26 2025/26 2025/26 21,128 7,180 21,697 21,128 7,180 22,1697 21,128 30,045 40,015 40,00,000 40,0000 40,0000 40,00000000	28.176 40.288 m Term Revenue Framework Budget Year + 1202627 22.716 22.121 7.518 29.639 5.430 5.430 5.430 5.430 5.400 5.440 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.40000 5.40000 5.40000000000	4 4 8 Expent
Municipal in-house services	8 10 9	Below Mainima Since Level adult-stall Teal number of households Household service targets (1900) Wate: Poet develop adult of the service target (1900) Wate: Poet develop adult of the service target (1900) Using publice top (at least min.ancia level) Other water supplic (and service level adult of the service level Minima Sincia Level and Alove sub-stall Using publice top (at least min.ancia level) Other water supplic (and service level) Minima Sincia Level and Alove sub-stall Using publice top (at least min.ancia level) Other water supplic (min.ancia level) Poet batter adult (1900) Other water supplic (min.ancia level) Not water supplic (min.ancia level) Different of households Evaluation/encoded to servergio) Platibility (versited) Other water level adult Alove sub-stall Build table Communitation Platibility (versited) Different table Build table Build (nin.ancia level) Different table Build (nin.ancia level) Exection(; remache level) Minima Sincia Level and Alove sub-stall Exection(; remache level) Exection(; remache level) Charakter (1900)	 2021/22 Outcome 	22.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 5.682 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.62666 4.62666 4.62666666 4.626666666666	 2023/24 Outcome 	25,555 36,525 Cr Original Bodget 5,878 4,719 9,374 19,970 20,065 6,619 5,619 5,619 5,619 5,619 5,619 5,619 5,619 5,619 4,6344,634 4,634444 4,6344444441,63444444444444444444444444444444	25.5% 36.525 arrent Year 2024/ Adjusted Budget 5.87% 4.932 9.7% 20.6% 20		38,460 2025/26 Mediu Budget Year 2025/26 Mediu 5,193 10,315 2,1997 2,21,128 7,180 2,839 5,005 4,015 9,926 9,926 9,	28.176 40.288 m Term Revenue Francework 5.480 6.480 5.437 10.799 2.2,716 2.2,121 7.515 2.9,539 6.2,356 5.003 3.400 3.400 3.400 1.4,873 1.4,873	4 4 8 Expent Budget +2 202 1 1 2 2 3 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Municipal in-house services	8 10 9	Below Minimum Service Level adu-bated Teal number of households Education of households Education of households Education of households Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Parter: Differ	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 - - 19.073 - 19.075	 2023/24 Outcome 	25,558 36,525 Cc Original Budget 5,719 9,374 9,374 9,374 9,374 9,374 19,970 20,065 6,819 26,884 46,855 46,85446,9556 46,9566 46,9566666666666666666666666666666666666	25.5% 36.525 arrent Year 224/4 Adjusted Budget 5.578 4.525 20.6% 2		33,460 2025/26 Mediu 2025/26 Mediu 2025/26 2025/26 2025/26 2025/26 21,128 7,180 21,697 21,128 7,180 22,1697 21,128 30,042 40,045 40,040	28.176 40.288 m Term Revenue Framework Budget Year + 1202627 22.716 22.121 7.518 29.639 5.430 5.430 5.430 5.400 5.440 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.4000 5.40000 5.40000 5.40000000000	4 4 4 4 4 4 4 4 5 1 1 2 2 2 3 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Municipal In-house services	8 10 9	Below Mainima Since Level and s-total Teal number of households Household service stragets (1990) WebC Performance Stragets (1990) WebC Performance Stragets (1990) Using public hoy (a least mini-anico level Minima Sincie Level and Alove sub-total Using public hoy (a least mini-anico level) Minima Sincie Level and Alove sub-total Using public hoy (a least mini-anico level) Other water supply (c mini-anico level) Other water supply (c mini-anico level) Minima Sincie Level and Alove sub-total Using public hoy (c mini-anico level) No sufficient and to anico level and Alove sub-total Teal anico of households Sindificionescents Plath bille (constance) Level and-total Bolicet bill Dorth bill provident (-mini-anice level) Minima Since Level and Alove sub-total Bolicet bill Dorth bill provident (-mini-anice level) Minima Since Level and Alove sub-total Bolicet bill Dorth bill provident (-mini-anice level) Minima Since Level and Alove sub-total Electroly, -proget (mini-anice level) Minima Since Level and Alove sub-total Electroly (-minima clevel and Alove Minima Sincie Level and Alove Minima Sinche Level and Alove Minima Sincie Level and Alove Mini	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 	 2023/24 Outcome 	25,555 36,525 Cr Original Budget 5,878 4,779 9,374 19,970 20,065 6,819 2,526 4,63544 4,63544 4,635444 4,635444 4,6354444 4,63544444444444444444444444444444444444	25.5% 36.525 arrent Year 2024/ Adjusted Budget 5.876 4.932 9.765 20.665 6.819 26.681 47.468 6.6819 26.681 47.468 6.6819 47.468 6.6819 47.469 4.538 4.658 4.558 4.658 4.658 4.658 4.658 4.658 4.558 4.658 4.658 4.558 4.558 4.658 4.658 4.658 4.658 4.658 4.658 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.556		38,460 2025/26 Mediu 2025/26 Mediu 2025/26 Mediu 2025/26 1930 10,315 2015/27 21,128 7,180 23,092 4,015 9,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,027 4,026	28.176 40.288 m Term Revenue Francework 6.480 6.480 6.480 6.480 6.480 6.481 7.518 20.22716 22.2716 22.2716 2.2.2716 2.2.2716 3.400 3.400 3.400 3.400 4.203 3.400 4.423 3.400 4.4000 4.4000 4.4000 4.4000 4.4	4 4 & Expension +2 202 1 2 2 3 3 5 5 1 1 1 1
Municipal In-house services	8 10 9	Below Minimum Sinvola Level adu-batel Teal number of households Bater Bater Bater Bater Description De	 2021/22 Outcome 	22.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 5.682 4.6266 4.626 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.6266 4.62666 4.62666 4.62666 4.626666 4.626666666666	 2023/24 Outcome 	25,555 36,525 Cr Original Bodget 5,878 4,719 9,374 19,970 20,065 6,619 5,619 5,619 5,619 5,619 5,619 5,619 5,619 4,6344,634 4,634444 4,6344444444,63444444444444444444444444	25.5% 36.525 arrent Year 2024/ Adjusted Budget 5.87% 4.932 9.765 20.605		38,460 2025/26 Mediu Budget Year 2025/26 Mediu 5,193 10,315 2,1997 2,21,128 7,180 2,839 5,005 4,015 9,926 4,015 9,026 9,	28.176 40.288 m Term Revenue Francework 5.480 6.480 5.437 10.799 2.2,716 2.2,121 7.515 2.9,539 6.2,356 5.003 3.400 3.400 3.400 1.4,873 1.4,873	4 4 & Expension +2 202 1 2 2 3 3 5 5 1 1 1 1
Municipal in-house services	8 10 9	Below Mainima Since Level and s-total Teal number of households Household service stragets (1990) WebC Performance Stragets (1990) WebC Performance Stragets (1990) Using public hoy (a least mini-anico level Minima Sincie Level and Alove stab-total Using public hoy (a least mini-anico level) Minima Sincie Level and Alove stab-total Using public hoy (a least mini-anico level) Other water supply (a mini-anico level) Other water supply (a mini-anico level) Minima Sincie Level and Alove stab-total Using public hoy (a mini-anico level) No staff supply (a mini-anico level) Public hold (consolicit) Sindiation Sincerage: Fullah biel (consolicit) Minima Sincie Level and Alove stab-total Build total Build (consolicit) Build (cons	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 	 2023/24 Outcome 	25,555 36,525 Cr Original Budget 5,878 4,779 9,374 19,970 20,065 6,819 2,526 4,63544 4,63544 4,635444 4,635444 4,6354444 4,63544444444444444444444444444444444444	25.5% 36.525 arrent Year 2024/ Adjusted Budget 5.876 4.932 9.765 20.665 6.819 26.681 47.468 6.6819 26.681 47.468 6.6819 47.468 6.6819 47.469 4.538 4.658 4.558 4.658 4.658 4.658 4.658 4.658 4.558 4.658 4.658 4.558 4.558 4.658 4.558 4.658 4.658 4.658 4.558 4.658 4.558 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.556		38,460 2025/26 Mediu 2025/26 Mediu 2025/26 Mediu 2025/26 1930 10,315 2015/27 21,128 7,180 23,092 4,015 9,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,027 4,026	28.176 40.288 m Term Revenue Francework 6.480 6.480 6.480 6.480 6.480 6.481 7.518 20.22716 22.2716 22.2716 2.2.2716 2.2.2716 3.400 3.400 3.400 3.400 4.203 3.400 4.423 3.400 4.4000 4.4000 4.4000 4.4000 4.4	4 4 & Expension +2 202 1 2 2 3 3 5 5 1 1 1 1
Municipal in-house services	8 10 9	Below Mainum Service Level adu-batel Household service targets (1990) Hearing Control (1990) Hearing Control (1990) Hearing Control (1990) Hearing Control (1990) Hearing Control (1990) Hearing Control (1990) Mainum Sirvice Level and Alove sub-batel Using public top (1 emis annice lavel) Other water space (1 emis annice lavel) Mainum Sirvice Level and Alove sub-batel Using public top (1 emis annice lavel) Other water space (1 emis annice lavel) Mainum Sirvice Level and Alove sub-batel Batel Mainum Sirvice Level and Alove sub-batel Batel Hearing (1 emis annice lavel) Other totale provisions (1 emis annice lavel) Mainum Batel Level and Alove sub-batel Backet batel Other totale provisions (1 emis annice lavel) No Batel provisions (1 emis annice lavel) Batel Alove Level and Alove sub-batel Backet batel Detective (1 emis service lavel Mainum Batel Aloves Level and Alove sub-batel Backet batel Batel (1990) Batel (19	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 -19.073 -19.073 -6.482 25.555 44.628 4.152 702 702 702 702 702 702 702 70	 2023/24 Outcome 	25,555 36,525 Cr Original Budget 5,876 4,779 9,374 19,970 20,065 6,819 2,5584 4,5388 4,5388 4,5388 4,5388 4,5388 4,5388 4,53	25.5% 36.525 arrent Year 2024/ Adjusted Budget 5.876 4.932 9.765 20.665 6.819 26.681 47.468 6.6819 26.681 47.468 6.6819 47.468 6.6819 47.469 4.538 4.658 4.558 4.658 4.658 4.658 4.658 4.658 4.558 4.658 4.658 4.558 4.558 4.658 4.558 4.658 4.658 4.658 4.558 4.658 4.558 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.558 4.658 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.5586 4.556		38,460 2025/26 Mediu 2025/26 Mediu 2025/26 Mediu 2025/26 1930 10,315 2015/27 21,128 7,180 23,092 4,015 9,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,027 4,026	28.176 40.288 m Term Reverse Francework Budget Year + 202627 6.480 5.437 10,799 2.2,716 2.2,216 2.2,216 2.2,216 2.2,216 2.2,216 2.2,216 3.400 4.203 3.205 4.205 3.205 4.	4 & Expense
Municipal in-house services	8 10 9	Below Minimum Sirveice Level adu-batel Teal number of households Household service targets (1990) Water Poped water nade develop Poped water nades will do not in develop Using public top lat least min anicola level Other water supply Below Minimum Sirveice Level and Alcore adu-batel Using public top in anicola level Other water supply Below Minimum Sirveice Level and Alcore adu-batel Using public top in anicola level Minimum Sirveice Level and Alcore adu-batel Using public top in anicola level Below Minimum Sirveice Level and Alcore adu-batel Teal anumber of households Statisticolite exercises Flash batel (constacted to severge) Plash batel (minimum Sirveice Level and Alcore adu-batel Constant batel Plash batel (minimum Sirveice Level adu-batel Date tradit growings (in marcine level) No bate provision (in marche level) No bate provision (in marche level) Below Minimum Sirveice Level adu-batel Teal anumber of households Earcery Electricky (in least minimum Sirveice Level adu-batel Teal anumber of households Earcery Below Minimum Sirveice Level adu-batel Teal annews of households Earcery Below Minimum Sirveice Level adu-batel Teal annews of households Earcery Ramond eff hast crone a used. Minimum Sirveice Level adu-batel Earcery (in least minimum Sirveice Level adu-batel Developed (in marchice level) Developed (in least minimum Sirveice Level adu-batel Developed (in least minimum Sirveice Level adu-batel Developed (in least minimum Sirveice Level adu-batel Minimum Sirveice Level adu-batel Developed (in least minimum Sirveice Level adu-batel Developed (in least	 2021/22 Outcome 	23.383 33.416 2022/23 Outcome 5.587 4.516 8.970 19.073 	 2023/24 Outcome 	25,555 36,525 Cr Original Budget 5,878 4,779 9,374 19,970 20,065 6,819 2,526 4,63544 4,63544 4,635444 4,635444 4,6354444 4,63544444444444444444444444444444444444	25.5% 36.525 arrent Year 2024/ Adjusted Budget 5.876 4.932 9.765 20.665 20.665 20.665 20.665 20.665 20.665 3.081 4.9425 4.932 4.5386 4.5386 4.5386 4.5386 4.5386 4.5386 4.5386 4.5386 4.5386 5.5566 5.5566 5.5566 5.56666 5.566666666		38,460 2025/26 Mediu 2025/26 Mediu 2025/26 Mediu 2025/26 1930 10,315 2015/27 21,128 7,180 23,092 4,015 9,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,026 4,027 4,026	28.176 40.288 m Term Revenue Francework 6.480 6.480 6.480 6.480 6.480 6.481 7.518 20.22716 22.2716 22.2716 2.2.2716 2.2.2716 3.400 3.400 3.400 3.400 4.203 3.400 4.423 3.400 4.4000 4.4000 4.4000 4.4000 4.4	* & Expen Budget *2 202 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

Municipal entity services			2021/22	2022/23	2023/24	C	urrent Year 2024	/25	2025/26 Mediu	m Term Revenue Framework	e & Expen
municipal entity services	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budge +2 202
	ivel.	Household service targets (000)									
ame of municipal entity		Water:									
		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)									
	9	Minimum Service Level and Above sub-total Using public tap (< min.service level)	-	-	-	-	-	-	-	-	
	9	Osing public tap (< min.service level) Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	
ne of municipal entity	_	Total number of households Sanitation/sewerage:	-	-	-	-	-	-	-	-	
ne or municipal entity	-	Flush tolet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical tollet									
		Pit tollet (ventilated) Other tollet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No tollet provisions Below Minimum Service Level sub-total									
		Total number of households	-	-	-	-	-	-	-	-	
me of municipal entity		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level) Minimum Service Level and Above sub-total									
		Minimum Service Level and Above sub-total Electricity (< min.service level)	-	-	-	-	-	-	-	-	
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total Total number of households	-	-	-	-	-	-	-	-	-
ne of municipal entity		Total number of households Refuse:	-	-	-	-	-	-	-	-	1
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week Using communal refuse dump									
		Using communal refuse dump Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total Total number of bouseholds	-	-	-	-	-	-	-	-	
	_	Total number of households	-	-	-	-	-	_	-	- Im Term Revenue	8 Ever
Services provided by 'external mechanisms			2021/22	2022/23	2023/24		urrent Year 2024			Framework	
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budge +2 20
ames of service providers		Household service targets (000)									
		Water:									
		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)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
	9 10	Using public tap (< min.service level) Other water supply (< min.service level)									
	10	No water supply (- Initial table back by a									
		Below Minimum Service Level sub-total									
and a family and the			-	-	-	-	-	-	-	-	
mes of service providers		Total number of households	-	-	-	-	-	-	-	-	
		Total number of households Sanitation/sewerage:	-	-	-	-	-	-		-	
		Total number of households	-	-	-	-	-	-	-		
		Total number of households <u>Sanitation/sewerage</u> : Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet	-	-	-	-	-	-	-	-	
		Total number of households <u>Sanitation/severage</u> : Flush totlet (with septic tank) Chemical totet Pt totlet (wettlased)	-	-	-	-	-	-	-	-	
·		Total number of households Sanitations'ervervage: Flash tolet (connected to serverage) Flash tolet (with septic tank) Othermical tolet Pit tolet (ventilated) Other tolet provides in / win.service level)	-	-	-	-	-				
		Total number of households Sentidion/senseque Plash balle (connected to severage) Plash balle (methated) Chemical total Chemical total Chemical total Other totale provision (> min.service level) Minimum Simole. Level and Acove sub-total Bucket totet	-	-	-	-	-	-	-	-	
		Tetal number of households Smithiothereverse; Pauto hole (noncedid to severge) Pauto hole (non kept toxik) Ohernaia toket Pit toket (versitater) Oher toket povelation (- nin service kevel) Minimus Smithis Leval and Active sub-total Bucket toket Oher toket povelation (- nin service kevel)	-	-	-	-	-		-	-	
·		Teal a number of households Similation's enversage Flush bills (concelled to severage) Plush bills (chronical do severage) Pluble (revealed) Pluble (revealed) Other teal provides (or manufaction) build teals build teals Other teals provides (or manufaction) Other teals provides (or manufaction) No bill provides (or manufaction)	-	-	-	-	-		-		
		Tetal anomhe of households Smithafonkerverse) Fulur holit (connected to severge) Putab holit (m) hesp total) Oher hole type (m) Oher total providens (- hin service kevel) Minimut Smite Level and Active sub-total Bucket hole Oher total providens Balew Minimut Service Level auto-total	-	-	-	-	-	-	-	-	
		Teal a number of households Similation's enverse) Flush bills (concelled to severage) Plush bills (chronical bills) Chemisatishist Pittabil (versited) Other tail providers (or mit annola level) Other tail providers (or mit annola level) Severatishist (or mit annola level) Other tail providers (or mit annola level) Other tail providers (or mit annola level) No balls providers (or mit annola level) Bellew Minimum Serves Level adu-taila unaber of households	-	-	-	-	-			-	
		Teal a number of households Smithafore everage. Flush bill (concelds to severage) Flush bill (concelds to severage) Plush bill (concelds to severage) Plush bill (concelds to severage) Mitimum Smithaet Level and Actions sub-that Docket bill Docket bill Plush to severage to severage to severage Bellow Minimum Smithaet Level auto-that Teal number of households Exercisi Electrich (Lessenthia service level)	-	-		-	-	-		-	
		Tetal number of households Similation'serverse) Ruth biol (connected to severge) Puth biol (may be took) Ohman biol Puth biol (revealed) Ohman biol (revealed) Minimul Simile Level and Action and Shafe Budder belt Ohman biol provisions Differ biol provisions Biolow Minimul Similato Level auto-brail Tetal number of households <u>Bernyzi</u> Electroly (nates min.service.level)	-			-				-	
		Tetal number of households Smithaforiserverse; Flush bill (concelled to severge) Flush bill (motected to severge) Plush bill (motected to severge) Plush bill (motected to severge) Minimum Smithael Level and Active sub-bill Bucket bill Dher bill providers Flash number of households Exercise Exercise Exercise (Instantin service level) Buckethy (Instantin service level) Buckethy (Instantin service level) Buckethy (Instantin service level)	-	-	-	-	-	-		-	
		Tetal annuher of households Smithofonkersevers) Ruth biolit (connected to severs) Plush biolit (mith septicular) Other biolit (providers) Differentiation (mith service level) Minimul Smithic Level and Achova auto-tetal Bucket holet Other biolit providers Differentiation (mith service level) No biolit providers Below Minimul Smithic Level auto-tetal Tetal annuher of households Eversy: Electroly (mithest mith service level) Minimul Smithic Level and Achova auto-tetal Electroly (mithest mithing and Achova auto-tetal Electroly (mithest mithing)	-	-	-	-	-	-		-	
		Teal anumer of households Smithforcheverse; Fluch bill (connected to sense;)) Pluch bill (white set teak) Cremanitabilit Phitbel (wnither) (mittaantick berl) Other teat province (mittaantick berl) Die teat province (mittaantick berl) Die teat province (mittaantick berl) Die teat province (mittaantick berl) Die teat province (mittaantick berl) Belein Mithium Smither berl) Electroly: (af least mit service level) Electroly: and and af document-bit and Electroly: and and af document-bit and Electroly: and and af document-bit and Electroly: and and af document-bit and and document-bit and Electroly: and and af document-bit and and af document-bit and Electroly: and and af document-bit and and document-bit and and and document-bit and and af document-bit and	-		-		-	-	-		
		Tetal annuer of households Smithafonkerverup; Fauth bill (connected to severage) Fauth bill (connected to severage) Plant bill (character) Dentification (character) Dentification (character) Minimum Smitha (character) Minimum Smitha (character) Dentification (character) Dentifi	-	-	-	-	-			-	
mes of service providers		Teal anumer of households Smithaforkerverse) Fluct holis (concelled to serve) Pluch holis (white set to hal) Chemistike Phithaf (weathed) Other that provides (and and Acove sub-bial build to hal Smithaf holis (and and Acove sub-bial build to hal Other to hall provides (and and Acove Balein Mahama Smithaf holis) Balein Mahama Smithaf holis Balein Mahama Smithaf Balein (and smithaf holis) Balein (and smithaf holis) Dhe server sources holis) Balein (and smithaf holis) Dhe server sources holis) Balein (and smithaf holis)	-						-		
mes of service providers		Teal a number of households Smithafoniteverse; Flush bolie (connected to serverge) Flush bolie (connected to serverge) Flush bolie (connected to serverge) Phat bolie (versited) Other total provisions (- min.service level) Minimum Smither Level and Active sub-total Bolied totals Other total provisions Bolied Minimum Service Level sub-total Exercise Electroly: - prograd (min.service level) Minimum Service Level sub-total Electroly: - prograd (min.service level) Minimum Service Level sub-total Electroly: - (min.service level) Minimum Service Level sub-total Electroly: (min.service level) Minimum Service Level and Active sub-total Electroly: (min.service level) Other energy sources Bellow Minimum Service Level sub-total Teal anneter of households	-				-	-	-		
mes of service providers		Tetal annuer of households Smithafonkerverse; Pauho biel (concerted to serverse) Pauho biel (concerted to serverse) Pauho biel (concerted to serverse) Pauho biel (concerted to serverse) Minimal Smitha (concerted to serverse) Minimal Smitha (concerted to serverse) Minimal Smitha (concerted to serverse) No biel provisions (concerted to serverse) Bielow Miniman Service Lavel sub-Istal Enderse Parrier: Bielow (concerted to serverse) Minimal Smitha (concerted to serverse) Minimal Smitha (concerted to serverse) Minimal Smitha (concerted to serverse) Minimal Smitha (concerted to serverse) Minimal Smithan Service Lavel sub-Istal Electrichy (concerted to serverse) Bielow Miniman Service Lavel sub-Istal Electrichy (concerted to serverse) Bielow Minimal Service Lavel sub-Istal Tetal annuer of households Refuest: Removal at lastal conce a seek Minimal Smitha Lavel Lavel sub-Istal	-				-	-	-		
mes of service providers		Teal anumer of households Smithsfore/everyace/ Fluct bill (consolids to sense); Fluct bill (consolids to sense); Other bill (consolid consolid); Minimum Smithsfore (consolid consolid); Minimum Smithsfore (consolid consolid); Minimum Smithsfore (consolid consolid); Other bill providence (consolid consolid); Debite Minimum Smithsfore (consolid consolid); Bellow Minimum Smithsfore (consolid); Electroly, consolid (-		-		
mes of service providers		Teal a number of households Smithafonkerways Rankball (concerted to senserge) Plauto bill (chronected to senserge) Plauto bill (chronected to senserge) Plauto bill (chronected to senserge) Plauto bill (chronected to senserge) Minimum Smith central and Active sub-that Backet bill Other total provisions (-min.service level) No balls provisions Ballow Minimum Service Level sub-that Teal number of households Eventry Electricky, reparad (min.service level) Minimum Service Level and-that Backrady (-manarcha selvel) Districts (-service and Active sub-that Backrady (-manarcha selvel) Districts (-preparad (min.service level) Districts (-service and Active sub-that Backrady (-manarcha selvel) Districts (-service and Active sub-that Backrady (-manarcha selvel) Districts (-service and Active sub-that Teal annumber of households Backrady (-manarcha selvel) Reference and active constant Reference and active constant Minimum Service Level and Active sub-that Reference and active constant Reference and active constant Referenc					-	-	-		
mes of service providers		Teal anumer of households Smithsfore/serverse) Fluct holie (concerded to serverse) Fluct holie (mith key to task) Chemical task That holie (mith key to task) Chemical task Build task task task task task task Build task task Chemical task Chemical task Build Holien Smithsfore Lovel sub-task Below Mainum Smithsfore Lovel sub-task Electroly (mit service level) Electroly, repsel (mit service level) Electroly (mith service level aub-tabl Fada anumber of households Fadar Planter Informal Service Level aub-tabl Electroly programmed fates cates and Along and tables task tables Electroly (mith service level aub-table Fadar anumber of households Electroly programmed fates cates Using communities autors					-	-	-		
nes of service providers		Teal anumer of households Smithsforetwersey: Pauh bolie (concerded to serverge) Pauh bolie (concerded to serverge) Pauh bolie (concerded to serverge) Pauh bolie (concerded to serverge) Mitianual Smithsforet (serverge) Mitianual Smithsforet (serverge) Detroit data province (serverge) No too serverge) Parker Mitianual Smithsforet (serverge) Parker Mitianual Smithsforet (serverge) Belacity Mitianual Smithsforet (serverge) Belacity (serverge) Bel					-		-		
mes of service providers		Teal anumer of households Smithaffore energies Flash bills (consolid to sense)) Flash bills (consolid to sense)) Other sense That bills (minimal sense) Other bills provides (in minimal sense) Distributions (in minimal sense) Distri		-	-		-	-	-		
mes of service providers		Teal anumer of households Smithsforetwersey: Pauh bolie (concerded to serverge) Pauh bolie (concerded to serverge) Pauh bolie (concerded to serverge) Pauh bolie (concerded to serverge) Mitianual Smithsforet (serverge) Mitianual Smithsforet (serverge) Detroit data province (serverge) No too serverge) Parker Mitianual Smithsforet (serverge) Parker Mitianual Smithsforet (serverge) Belacity Mitianual Smithsforet (serverge) Belacity (serverge) Bel					-	- - - - - - - - - - - -	-		
mes of service providers		Teal anumer of households Smithaffore energies Flash bills (consolid to sense)) Flash bills (consolid to sense)) Other sense That bills (minimal sense) Other bills provides (in minimal sense) Distributions (in minimal sense) Distri		-		-	-	-	-		
mes of service providers		Teal anumer of households Smithaffore energies Flash bills (consolid to sense)) Flash bills (consolid to sense)) Other sense That bills (minimal sense) Other bills provides (in minimal sense) Distributions (in minimal sense) Distri		-	-	-	-	-	-	-	
nes of service providers		Teal anumer of households Smithaffore energies Flash bills (consolid to sense)) Flash bills (consolid to sense)) Other sense That bills (minimal sense) Other bills provides (in minimal sense) Distributions (in minimal sense) Distri		-		-	-	-	-		e & Expe

List type of FBS service		Im a construction of the second second	1			i					
List type of HBS service		Formal settlements - (50 kwh per indigent household									
		per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
	-	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	
fater	Ref.	Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household									
List type of FBS service		per month Rands)									
cat type of the service		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of EBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backvard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
	-	Total cost of FBS - Water for informal settlements	-	-	-	-	-	_	-	-	
anitation	Ref.	Location of households for each type of FBS									
		Formal settlements - (free sanitation service to indigent									
List type of FBS service		households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	
efuse Removal	Ref.	Location of households for each type of FBS									
		Formal settlements - (removed once a week to indigent									
List type of FBS service		households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements									

NC452 Ga-Segonyana - Supporting Table SA10 Funding measurement

Description	MFMA	Ref	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Mediur	n Term Revenue Framework	& Expenditure
	section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year beg - R'000	18(1)b	1	90,467	95,153	38,210	78,210	36,946	36,946	36,946	36,946	67,498	139,165
Cash + investments at the yr end less applications - R'000	18(1)b	2	39,109	60,923	44,587	5,779	12,310	12,310	81,738	16,974	71,251	138,535
Cash year end/monthly employee/supplier payments	18(1)b	3	3.0	1.2	3.2	2.6	0.8	0.8	1.2	1.3	2.6	4.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	111,829	90,626	70,268	90,294	103,960	103,960	138,411	59,698	78,614	9,821
Service charge rev % charge - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	14.9%	3.5%	4.8%	(3.2%)	(6.0%)	(38.0%)	(0.5%)	(1.5%)	(3.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	51.7%	59.1%	60.2%	53.4%	46.8%	46.8%	78.0%	103.5%	102.7%	99.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	4.8%	4.7%	4.7%	0.0%	3.7%	3.7%	3.8%
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 (exd. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	162.5%	(24.6%)	(62.0%)	(53.9%)	0.0%	462.3%	(23.5%)	1.4%	1.4%
Long term receivables % change - incr(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)(vi)	13	1.4%	2.1%	2.2%	1.5%	1.6%	1.6%	1.3%	1.3%	1.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	3.0%	0.0%	2.4%	2.1%	2.1%	0.0%	2.6%	0.0%	0.0%

R&M % of Property Plant & Equipment Asset renewal % of capital budget	20(1)(v) 20(1)(v)	13 14	1.4%	2.1%	2.2%	1.5%	1.6%	1.6%	1.3%	1.3%	1.4%	0.0%
References		"	u.u.fl	0.078	0.010	£4/8	a. 1/0	£1/8	0.0/0	2.0/8	0.018	0.070
Positive cash balances indicative of minimum compliance - subject to												
Deduct cash and investment applications (defined) from cash balance Indicative of sufficient liquidity to meet average monthly operating pa	es ryments											
Indicative of funded operational requirements	,											
Indicative of adherence to macro-economic targets (prior to 2003/04		railable for	r high capacity	municipalities and	later for other cap	acity classificatio	ns)					
Realistic average cash collection forecasts as % of annual billed reve Realistic average increase in debt impairment (doubtful debt) provisi												
Indicative of planned capital expenditure level & cash payment timing	,											
Indicative of compliance with borrowing 'only' for the capital budget -		ceed 100%	16 unless refinar	ncing								
0. Substantiation of National/Province allocations included in budget												
 Indicative of realistic current arrear debtor collection targets (prior to 2. Indicative of realistic long term arrear debtor collection targets (prior 												
 Indicative of relative only term arrear outcomentation and pro- indicative of a credible allowance for repairs & maintenance of asse 					opunitos uno nico	no one capacity	casancasanay					
4. Indicative of a credible allowance for asset renewal (requires analys	sis of asset ren	iewal proje	ects as % of to	al capital projects	 detailed capital 	plan) - functioning	assets revenue p	rotection				
upporting indicators incr total service charges (incl prop rates)	18(1)a		0.0%	20.9%	9.5%	10.8%	2.8%	0.0%	(32.0%)	5.5%	4.5%	2.5%
incr Property Tax	18(1)a		0.0%	9.8%	5.8%	7.8%	(0.0%)	0.0%	(34.0%)	5.0%	4.5%	2.5%
6 incr Service charges - Electricity	18(1)a		0.0%	24.5%	(2.1%)	13.5%	3.5%	0.0%	(31.1%)	4.5%	4.5%	2.5%
incr Service charges - Water	18(1)a		0.0%	20.1%	50.2%	12.4%	(2.8%)	0.0%	(33.4%)	6.4%	4.5%	2.5%
i incr Service charges - Waste Water Management i incr Service charges - Waste Management	18(1)a 18(1)a		0.0%	24.3% 29.4%	46.1% 23.1%	2.2% 5.2%	11.2% 9.0%	0.0%	(30.2%) (33.6%)	7.6%	4.5%	2.5% 1.9%
incr in 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%
otal billable revenue	18(1)a		221,406	267,669	293,095	324,673	333,785	333,785	226,913	352,120	367,869	376,94
enice charges			221,406	267,669	293,095	324,673	333,785	333,785	226,913	352,120	367,869	376,94
roperty rates enice charges - electricity revenue			50,233 123,252	55,149 153.447	58,324 150,253	62,888 170,602	62,882 176,555	62,882 176,555	41,517 121,661	66,037 184,586	69,009 192,893	70,73
anice charges - electricity revenue anice charges - water revenue			23,584	28,319	42,531	47,793	46,457	46,457	30,920	49,424	51,648	52,93
anice charges - sanitation revenue			14,429	17,936	26,205	26,783	29,783	29,783	20,789	32,052	33,494	34,33
anice charges - refuse removal			9,908	12,818	15,782	16,608	18,108	18,108	12,026	20,021	20,826	21,22
nan-v esninee												
gency services apital expenditure excluding capital grant funding	1		8,032	22,634	28,080	- 17,725	20,623	20,623	6,501	10,850	1	
ash receipts from ratepayers	18(1)a		292,133	370,978	398,032	436,937	412,511	412,511	412,511	433, 163	449,032	446,12
atepayer & Other revenue	18(1)a		565,373	627,712	661,371	817,676	880,527	880,527	529,096	418,318	437,046	447,84
hange in consumer debtors (current and non-current) perating and Capital Grant Revenue	40-41-	N	IA 374 416	82,296 371,596	(32,654) 403.177	(62,230) 401,108	(20,520) 425,025	425 025	81,145 359.159	(23, 194) 373, 528	1,082 403.921	1,10
perating and Capital Grant Revenue apital expenditure - total	18(1)a 20(1)(vi)		374,416 157,334	371,596 146,109	403,177 154,544	401,108 165,413	425,025 192,344	425,025 192,344	359,159 102,583	373,528 114,822	403,921 96,563	333,75
apital expenditure - rocal apital expenditure - renewal	20(1)(v) 20(1)(v)			4,348	-	4,000	4,000	4,000		3,000	-	
upporting benchmarks												
irowth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
PI guideline	1		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
IoRA operating grants total MFY												
NoRA capital grants total MFY Provincial operating grants	1											
rovincial capital grants	1											
Nistrict Municipality grants												
otal gazetted/advised national, provincial and district grants erane annual collection rate (arrears inclusive)										-	-	-
verage amutal collection rate (arrears inclusive)	1											
orRa capital										-		-
ist operating grants												
ka qonating gunta 19 <mark>RA capital</mark> ai capital gunta										-	-	-
at gonzing gants <u>INRA capital</u> di capital gants			N/A	82,296	(32,654)	(62,230)	(20,520)	-	81,145	- (23, 194)	1,082	
NRA capital An capital at capital grants Tang Anago in consume debtors (current and non-current) cetal Deserating Revenue			N/A 454,435 512,338	82,296 535,297 584,970	(32,654) 581,709 661,965	628,693	(20.520) 648,470 716,225	- 648,470 716,225	81,145 648,470 716,225	- (23,194) 707,427 751,702		745,805
eld questing gasts eld questing gasts and hange in consumer delars (current and non-current) del Questing Reseaus del Questing Reseaus del Questing Reseaus del Questing Reseaus			454,435	535,297	581,709		648,470	648,470	648,470	707,427 751,702 (44,275)	732,045	745,80
et questing guess et questing guess at capital at capital hange in consumer delates (carrent and non-current) atal Operating, Revenue del Operating, Revenue perating, Perathere perating, Perathere perating, Perathere perating, Perathere perating, Perathere perath			454,435 512,838	535,297 584,970	581,709 661,965	628,693 686,087	648,470 716,225	648,470 716,225	648,470 716,225	707,427 751,702	732,045 782,787	745,806
est questing guess add capital et capita			454,435 512,838	535,297 584,970	581,709 661,965	628,693 686,087	648,470 716,225	648,470 716,225	648,470 716,225	707,427 751,702 (44,275)	732,045 782,787	745,806
est questing gasts add questing to concurrent and non-current) add Questing Taylor add to concurrent add Questing Taylor marks add questing Taylor mar			454,435 512,838	535,297 584,970 (49,672) 17.8% 9.8%	581,709 661,965 (80,255) 8.7% 5.8%	628,693 686,087 (57,394) 8.1% 7.8%	648,470 716,225 (67,755) 3.1% (0.0%)	648,470 716,225 (67,755) 0.0%	648,470 716,225 (67,755) 0.0% (34.0%)	707,427 751,702 (44,275) 36,946 9.1% 59.1%	732,045 782,787 (50,743) 3.5% 4.5%	745,80 792,72 (46,91) 1.9% 2.5%
et geneting gants et geneting			454,435 512,838	535,297 584,970 (49,672) 17.8% 9.8% 24.5%	581,709 661,965 (80,255) 8,7% 5,8% (2,1%)	628,693 686,087 (57,394) 8.1% 7.8% 13.5%	648,470 716,225 (67,755) 3.1% (0.0%) 3.5%	648,470 716,225 (67,755) 0.0% 0.0%	648,470 716,225 (67,755) 0.0% (34.0%) (31.1%)	707,427 751,702 (44,275) 36,946 9.1% 59.1% 4.5%	732,045 782,787 (50,743) 3,5% 4,5% 4,5%	745,800 792,72 (46,91) 1.9% 2.5%
et quarting grants and capital at			454,435 512,838	535,297 584,970 (49,672) 17.8% 9.8%	581,709 661,965 (80,255) 8.7% 5.8%	628,693 686,087 (57,394) 8.1% 7.8%	648,470 716,225 (67,755) 3.1% (0.0%)	648,470 716,225 (67,755) 0.0%	648,470 716,225 (67,755) 0.0% (34.0%)	707,427 751,702 (44,275) 36,946 9.1% 59.1%	732,045 782,787 (50,743) 3.5% 4.5%	745,80 792,72 (46,91) 1.9% 2.5%
et geording gants and geording gants and ange in course of delays (current and non-current) and (Destration Externals) and (Destration Ext			454,435 512,838	535,297 584,970 (49,672) 17.8% 9.8% 24.5%	581,709 661,965 (80,255) 8,7% 5,8% (2,1%)	628,693 686,087 (57,394) 8.1% 7.8% 13.5%	648,470 716,225 (67,755) 3.1% (0.0%) 3.5%	648,470 716,225 (67,755) 0.0% 0.0%	648,470 716,225 (67,755) 0.0% (34.0%) (31.1%)	707,427 751,702 (44,275) 36,946 9.1% 59.1% 4.5%	732,045 782,787 (50,743) 3,5% 4,5% 4,5%	745,800 792,72 (46,91) 1.9% 2.5%
et geording gants and geording Revenue and Geording Revenue and Geording Revenue bioCash Tigotaghang Revenue tocasas in flatGoperating Revenue			454,435 512,838 (58,403) 0.0%	535,297 584,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8%	581,709 661,965 (80,255) 8,7% 5,8% (2,1%) 9,5% 13,2% 29,1%	628,693 686,087 (57,394) 8.1% 7.8% 13.5% 10.8% 3.6% 9.8%	648,470 716,225 (67,755) 3.1% (0.0%) 3.5% 2.8% 4.4% (1.0%)	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0%	648,470 716,225 (67,755) (31.0%) (31.1%) 0.0% 0.0%	707,427 751,702 (44,275) 36,946 9.1% 5.91% 4.5% 5.5% 5.0% 6.8%	732,045 782,787 (50,743) 3,5% 4,5% 4,5% 4,5% 4,5%	745,802 792,723 (46,911) 1.9% 2.5% 2.5% 1.3% 2.5%
et quarting grants aRR capital at capita			454,435 512,838 (58,403) 0.0% 0.0%	535,297 584,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8% 2.7%	581,709 661,965 (80,255) 8.7% 5.8% (2.1%) 9.5% 13.2% 29.1% 8.6%	628,693 688,037 (57,394) 8.1% 7.8% 13.5% 10.8% 9.8% 1.6%	648,470 716,225 (67,755) 3.1% (0.0%) 3.5% 2.8% 4.4% (1.0%) 7.3%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0%	648,470 718,225 (67,755) 0.0% (31.0%) (31.1%) 0.0% 0.0% 0.0% 0.0% (29,4%)	707,427 751,702 (44,275) 36,946 9,1% 59,1% 4,5% 5,5% 5,5% 5,0% 6,8% 4,5%	732,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5%	745,802 792,723 (46,911) 1.9% 2.5% 2.5% 2.5% 1.3% 2.5%
et quarting gards et quarting the quart of quarting the quart of quarting the quart of quarting the quart of qu			454,435 512,838 (58,403) 0.0%	535,297 584,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8%	581,709 661,965 (80,255) 8,7% 5,8% (2,1%) 9,5% 13,2% 29,1%	628,693 686,087 (57,394) 8.1% 7.8% 13.5% 10.8% 3.6% 9.8%	648,470 716,225 (67,755) 3.1% (0.0%) 3.5% 2.8% 4.4% (1.0%)	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0%	648,470 716,225 (67,755) (31.0%) (31.1%) 0.0% 0.0%	707,427 751,702 (44,275) 36,946 9.1% 5.91% 4.5% 5.5% 5.0% 6.8%	732,045 782,787 (50,743) 3,5% 4,5% 4,5% 4,5% 4,5%	745,802 792,723 (46,911) 1.9% 2.5% 2.5% 1.3% 2.5%
et quarting gards et quarting the quart of quarting the quart of quarting the quart of quarting the quart of qu			454,435 512,838 (58,403) 0.0% 0.0% 0.0%	535,297 584,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8% 2.7% 202962.4591	581,709 661,965 (80,255) 8,7% 5,8% (2,1%) 9,5% 13,2% 29,5% 450422,5038	628,693 688,087 (57,394) 8,1% 7,8% 13,5% 10,8% 3,6% 9,8% 1,8% 459178,1288	648,470 716,225 (67,755) 3,1% (0,0%) 3,5% 2,8% 4,4% (1,0%) 7,3% 586863,0052	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 2031096,182	648,470 716,225 (67,755) (34,0%) (31,1%) 0,0% 0,0% (29,4%) 0	707,427 751,702 (44,275) 36,946 9.1% 4.2% 5.9% 5.9% 5.9% 6.8% 4.5% 0	732,045 782,787 (50,743) 3,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 0	745,800 792,72 (46,91) 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0
Af control gunts Aff control gu			454,435 512,838 (58,403) 0.0% 0.0% 0.0% 0 0 1.4% 5.5%	535,297 584,970 (49,672) 17,8% 9,8% 24,5% 20,9% 14,1% 10,8% 2,7% 202982,4591 0 2,1% 5,0%	581,709 681,985 (80,255) 8,7% 5,8% (2,1%) 9,5% 13,2% 450422,5038 0 2,2% 5,8%	628,603 688,037 (57,394) 8.1% 7.8% 13.5% 10.8% 3.6% 9.8% 459178.1288 0 1.5% 459178.1288	648,47 716225 (67,755) 3.5% 2.8% 4.4% (1.0%) 7.3% 558863.0052 0 1.6% 4.5%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 2031096,182 537867,1724 1.6% 4.8%	648,470 716,225 (67,755) (34,0%) (31,1%) 0.0% 0.0% (29,4%) 0 0 0 1.3% 5,1%	707.427 751,702 (44,275) 38,946 9.1% 4.5% 5.0% 6.8% 0 0 0 1.3% 5.1%	732,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7%	745,80 792,72 (46,91 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4%
et quarting gants et quarting g			454,435 512,838 (58,403) 0.0% 0.0% 0.0% 0 0 1.4%	535,297 584,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8% 2.7% 502962,0 20.9% 0,2.1%	581,709 661,965 (80,255) 8,7% 5,8% (2,1%) 9,5% 13,2% 29,1% 8,6% 450422,5038 0 2,2%	628,693 686,087 (57,394) 8.1% 7.8% 13.5% 10.8% 9.8% 1.6% 459178,1288 0 1.5%	648,470 716,225 (67,755) 3.5% 2.8% 4.4% (1.0%) 7.3% 556866.005 0 1.6%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	648,470 716,225 (67,755) 0.0% (34,0%) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	707.427 751.702 (44.275) 36.946 9.1% 4.5% 5.5% 6.8% 4.5% 0.8% 0.0% 0.1.3%	732,045 782,787 (50,743) .5% .4.5% .4.5% .4.5% .4.5% .4.5% .4.5% .0 0 1.3%	745,80 792,72 (46,91 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 1.4%
et geneting genes <u>et geneting genes</u> <u>et ageneting genes</u> <u>et ageneting genes</u> <u>et ageneting genes</u> <u>et ageneting Revenue</u> <u>et al Operating Coordinate</u> <u>et al Operating Coordinat</u>			454,435 512,838 (58,403) 0.0% 0.0% 0.0% 0 0 1.4% 5.5%	535,297 584,970 (49,672) 17,8% 9,8% 24,5% 20,9% 14,1% 10,8% 2,7% 202982,4591 0 2,1% 5,0%	581,709 681,985 (80,255) 8,7% 5,8% (2,1%) 9,5% 13,2% 450422,5038 0 2,2% 5,8%	628,603 688,037 (57,394) 8.1% 7.8% 13.5% 10.8% 3.6% 9.8% 459178.1288 0 1.5% 459178.1288	648,47 716225 (67,755) 3.5% 2.8% 4.4% (1.0%) 7.3% 558863.0052 0 1.6% 4.5%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 2031096,182 537867,1724 1.6% 4.8%	648,470 716,225 (67,755) (34,0%) (31,1%) 0.0% 0.0% (29,4%) 0 0 0 1.3% 5,1%	707.427 751,702 (44,275) 38,946 9.1% 4.5% 5.0% 6.8% 0 0 0 1.3% 5.1%	732,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7%	745,80 792,72 (46,91 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4%
et quarting gants sRA capital if capital gants stat and capital stat stat stat stat stat stat stat stat stat stat stat sta			454,435 512,838 (58,403) 0.0% 0.0% 0 0 1.4% 5.5% 0.0% - - -	535,297 584,970 (49,672) 17,8% 9,9% 24,5% 20,9% 10,8% 2,7% 202926,24991 0 2,1% 5,0% 0,0% 	581,709 661,965 (80,255) 8,7% 5,5% (2,1%) 9,5% 13,2% 29,1% 8,6% 4504225038 0 2,2% 5,5% 0,0%	628,693 688,087 (57,394) 8.1% 7.5% 13.5% 13.6% 9.8% 1.8% 4.59% 1.5% 3.6% 4.5% - -	648,470 716,225 (67,755) 3.1% (0,0%) 3.5% 2.8% 4.4% (1,0%) 7.3% 5566863,005 0 1.6% 4.4% 4.7%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	648,470 716,225 (67,755) (31,1%) 0,0% (29,4%) 0 0 1,3% 5,1% 0,0%	707,427 751,702 (44,275) 36,946 9,1% 9,1% 5,5% 5,5% 5,5% 5,5% 5,5% 5,5% 5,5% 5	732,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7%	745,80 792,72 (46,91 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4%
est questing guess and capital at			454,435 512,838 (58,403) 0.0% 0.0% 0 1.4% 5.5% 0.0% - - - 157,334	535,297 584,970 (49,672) 17,9% 9,8% 24,5% 20,9% 14,1% 10,9% 2,7% 202982,4591 0 2,1% 5,0% 0,0% - - - 146,109	581,705 661,965 (80,255) 8,7% 5,5% 6,2% 9,5% 9,5% 13,2% 29,1% 9,5% 13,2% 29,1% 9,5% 13,2% 29,1% 9,5% 13,2% 29,1% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0	628,663 686,087 (57,394) 8,1% 7,8% 13,6% 13,6% 13,6% 13,6% 13,6% 13,6% 13,6% 13,6% 15,% 3,6% 4,59178,1288 0 1,5% 3,6% 4,5% 1,5% 1,5% 1,5% 1,5% 1,5% 1,5% 1,5% 1	648,470 716,225 (67,765) 3.5% 2.8% 4.4% (1.0%) 7.3% 556863,0052 0 1.6% 4.5% 4.5% 4.5% 4.5% 4.5%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 2031096,182 537867,1724 1.6% 4.8% 4.8% 4.9% 4.9%	648,470 716,225 (67,755) (34,0%) (34,0%) (31,1%) 0,0% (29,4%) 0 0 1,3% 5,1% 5,1% 5,1% 0,0%	707.427 751,702 (44,275) 36,946 9.1% 99.1% 5.9% 6.5% 4.5% 6.5% 0 0 0 1.3% 5.1% 3.7% - - 114,822	732,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 9 0 0 1.3% 3.7% 3.7% 3.7% 3.7% 5.653	745,800 792,729 (46,91) 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 1.4% 1.4% 3.8% - -
sRA capital sRA capital intel famile have in consumer delotes (correct and non-currer() dial Operating Tapandian dial Operating Tapandian to come in Tada Operating Ta			454,435 512,838 (58,403) 0.0% 0.0% 0 0 1.4% 5.5% 0.0% - - -	535,297 584,970 (49,672) 17,8% 9,9% 24,5% 20,9% 10,8% 2,7% 202926,24991 0 2,1% 5,0% 0,0% 	581,709 661,965 (80,255) 8,7% 5,5% (2,1%) 9,5% 13,2% 29,1% 8,6% 4504225038 0 2,2% 5,5% 0,0%	628,693 688,087 (57,394) 8.1% 7.5% 13.5% 13.6% 9.8% 1.8% 4.59% 1.5% 3.6% 4.5% - -	648,470 716,225 (67,755) 3.1% (0,0%) 3.5% 2.8% 4.4% (1,0%) 7.3% 5566863,005 0 1.6% 4.4% 4.7%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	648,470 716,225 (67,755) (31,1%) 0,0% (29,4%) 0 0 1,3% 5,1% 0,0%	707,427 751,702 (44,275) 36,946 9,1% 9,1% 5,5% 5,5% 5,5% 5,5% 5,5% 5,5% 5,5% 5	732,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7%	745,800 792,72 (46,91) 1.9% 2.5% 2.5% 2.5% 1.3% 2.5% 2.5% 0 0 0 1.4%
sta capital stat capital stat capital stat capital grants stati di Capital Granting Levrans di Operating Levrans di Operating Levrans di Operating Levrans di Operating Levrans di Operating Levrans di Operating Levrans stati Operating Decodure stati Operating Decodure torosas in Filo Operating Decodure seage Col Per Coccosto torosas in Enclopee Coclo torosas in Enclopee Coclo torosasi in Enclopee Coclo to			454,435 512,838 (58,403) 0.0% 0.0% 0 0 1.4% 5.5% 0.0% - - - 157,34 (58,3%)	535,297 584,970 (49,672) 17,8% 9,8% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 24,5% 20,5% 0,0% 0,0% 0,0%	581,705 681,965 (80,255) 8,7% 5,5% (2,1%) 9,5% 13,2% 2,2% 5,5% 450422,5038 0 2,2% 5,5% 5,5% 5,5% 5,5% 5,5% 5,5% 5,5%	628,663 686,087 (57,394) 8,1% 7,3% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 13,5% 15,5% 1	648,470 716,225 (87,755) 3.5% 2.8% 4.4% (1.0%) 7.3% 558863.0052 0 1.6% 4.4% (1.0%) 7.3%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 2031096,182 537867,1724 1.6% 4.8% 4.7% - - 192,344 (100,0%)	648,470 716,225 (67,755) (34,0%) (31,1%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,1% 0,0% 5,1% 0,0% 0,1% 0,0% 0,1% 0,0% 0,0% 0,0% 0	707.427 751.702 (44.275) 38.946 9.1% 4.5% 5.5% 5.5% 6.8% 4.5% 0 0 1.3% 5.1% 5.1% 5.1% 5.1% 5.1% 1.3% 5.1% 5.1% 1.14,822 (100.0%)	732,045 782,787 (50,743) 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 5.53 (100.0%)	745,800 792,729 (46,911 1.9% 2.5% 2.5% 2.5% 0 1.3% 2.5% 0 1.4% 1.4% 3.8% - - - - 0.0%
et geording gents after capital af			454,435 512,838 (58,403) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 1.4% 5.5% 0.0%	535.297 584.970 (49.672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8% 20.9% 20.9% 2.1% 5.0% 0.0% 0.0% 645.5%	881,709 681,965 (80,255) 8.7% 5.5% (2.1%) 9.5% 13.2% 8.6% 4.50422,5038 0 2.2% 5.5% 0.0% - - - 154,544 (80,4%) 0.0%	628,683 686,087 (57,394) 8,1% 7,8% 13,5% 10,5% 10,5% 15% 3,8% 459178,128 0 0 1,5% 3,8% 4,8% 	648,470 716,225 (67,755) 3.5% 2.8% 4.4% (100%) 588883,052 0 1.6% 4.9% 4.7% 588883,052 0 1.6% 4.9% 4.9% 4.9% 4.9% 0.0%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 2031096,182 537867,1724 1.6% 4.8% 4.7% 1.122,344 (100,0%) 0.0%	648,470 716,225 (67,755) (31,1%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,	707.427 751,702 (44,275) 36,946 9.1% 9.1% 4.5% 5.5% 5.5% 5.5% 5.5% 5.5% 0 0 1.3% 5.1% 3.7% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1	712,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 0.0% 0.0% 0.0%	745,800 792,72 (46,91) 1.9% 2.5% 2.5% 2.5% 2.5% 0 0 1.4% 1.4% 3.8% - - - - - - 0.0%
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et quarting gants and capital ar capital ar capital gants and ar capital gants and ar capital gants ar capital gants are commer debars (correct and non-current) and operating Expenditure are commercial capital device are commercial capital are commercial are commercial capital are commercia			454,435 512,838 (58,403) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 2875.8% - -	535.297 584.970 (49.672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.8% 2.7% 2.0% 2.7% 5.0% 0.0% 6.0	581,795 681,985 (80,255) 8,7% 5,5% (2,1%) 9,5% 13,2% 29,1% 450422,5038 0 0 5,5% 0,0% 5,5% 0,0% 5,5% 5,5% 0,0% 5,5% 5,5	622.693 686.087 (57.394) 8.1% 7.8% 13.6% 9.8% 1.6% 1.6% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5	646.470 716.225 (87.755) 3.1% (0.0%) 3.9% 2.2% 4.4% (1.0%) 7.3% 556665.0052 0 1.6% 4.6% 4.7% 556665.0052 0 1.6% 4.6% 4.7% 932.7%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	648,470 716,225 (67,755) 0,0% (34,0%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0%	707.427 761.702 (44.275) 36.946 9.1% 4.5% 5.5% 5.5% 5.5% 5.5% 0 0 0 1.5% 5.1% 3.7% 9.1% 4.625 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 5.7% 6.9% 1.5% 5.7% 6.9% 1.5% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 5.5% 7.7% 6.9% 7.7% 6.9% 7.7% 7.7% 6.9% 7.7% 6.9% 7.7% 6.9% 7.7% 7.7% 6.9% 7.7% 6.9% 7.7% 7.7% 7.7% 7.7% 7.7% 7.7% 7.7% 7	712.045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 9.65,603 (100,0%) 0.0% 0.0% 0.0%	745,800 792,72 (46,911 1.9% 2.5% 2.5% 2.5% 0 1.3% 2.5% 0 0 1.4% 3.8% - - - 0.0% 0.0% 0.0% 0.0%
sta capital stat capital stat capital stat capital grants stati di Capital grants stati di Capital Scientifica di Capi			454,435 512,838 (58,403) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	535.297 584.970 (49,672) 17.8% 9.8% 24.5% 20.98% 20.98% 20.98% 20.98% 20.98% 20.98% 20.98% 20.98% 0.0% 0.	881,709 681,965 (80,255) 8.7% 5.5% (2.1%) 9.5% 13.2% 8.6% 4.50422,5038 0 2.2% 5.5% 0.0% - - - 154,544 (80,4%) 0.0%	628,683 686,087 (57,394) 8,1% 7,8% 13,5% 10,5% 10,5% 15% 3,8% 459178,128 0 0 1,5% 3,8% 4,8% 	648,470 716,225 (67,755) 3.5% 2.8% 4.4% (100%) 588883,052 0 1.6% 4.9% 4.7% 588883,052 0 1.6% 4.9% 4.9% 4.9% 4.9% 0.0%	648,470 716,225 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 2031096,182 537867,1724 1.6% 4.8% 4.7% 1.122,344 (100,0%) 0.0%	648,470 716,225 (67,755) (31,1%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,	707.427 751,702 (44,275) 36,946 9.1% 9.1% 4.5% 5.5% 5.5% 5.5% 5.5% 5.5% 0 0 1.3% 5.1% 3.7% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1	712,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 0.0% 0.0% 0.0%	745,800 792,72 (46,91) 1.9% 2.5% 2.5% 2.5% 2.5% 0 0 1.4% 1.4% 3.8% - - - - - - 0.0%
sta capital strategies and strategies and strategi			454,455 62,288 (28,433) 0.0% 0.0% 0.0% 0.0% 19,334 0.0% 2875.5% 0.0% 19,335 0.0% 5,5% 0.0% 19,335 10,5% 19,335 10,5% 11,5%	535.297 54,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.6% 2.7% 202924.4991 0 2.1% 5.0% 645.5% 645.5% 99.1%	511.79 661.985 (80.255) 8.7% 5.5% (2.1%) 9.5% 13.2% 2.3% 5.5% 0.2% 459425.503 0.2% 459425.503 0.2% 459425.503 0.2% 154.544 (84.5%) 0.0% 592.8% 0.0% 592.8% 0.0%	628,693 686,087 (57,394) 8,1% 7,8% 13,5% 10,8% 10,8% 10,8% 1,6% 459178,1288 0,15% 3,8% 459178,1288 0,15% 3,8% 459178,1288 0,15% 933,2% 933,2% 53,4%	648.470 716.225 (87.755) 3.1% (0.0%) 3.5% 2.8% 4.6% 1.0% 589853.0052 0.10% 4.8% 4.7% 589853.0052 0.10% 589853.0052 0.10% 5932.7% 192.344 (00.0%) 0.0% 932.7% 4.6% 192.344 (00.0%) 0.0% 932.7%	648.470 716,225 (67,755) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	648,470 716,225 (67,755) 0,0% (34,0%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0%	707.427 761.702 (44.275) 36.946 9.1% 4.5% 5.5% 5.5% 5.5% 5.5% 0 0 0 1.5% 5.7% 5.5% 7.7% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1% 9.1	712.045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 9.65,603 (100,0%) 0.0% 0.0% 0.0%	745.88 772.73 (46.91) 1.9% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4% 3.8% 0 0 0 0 1.4% 1.4% 9.0% 9.0%
et quarting gants aRA capital if capital gants aRA capital if capital gants and anays in consume delors (current and ron-current) anays in consume delors (current and ron-current) and Description Execution and Description and and Description and Description and and Description			454,455 52,288 (58,433) 0.0% 0.0	535.297 584.970 (49.672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.9% 2.7% 2.7% 2.7% 2.7% 2.7% 5.0% 0.0% 645.5% 645.5% - - 0.0%	531.79 661.965 (80.255) 8.7% 5.5% 9.5% 13.2% 22.1% 9.5% 450422.503 0 0.22% 5.5% 0.0% 5.5% 0.0% 5.5% 0.0% 5.5% 0.0%	622.693 686.087 (57.384) 8.1% 7.8% 13.5% 9.8% 1.6% 1.6% 1.5% 3.8% 4.59178.1288 0 1.5% 3.8% 4.59178.1288 0 1.5% 3.8% 4.59178.1288 0 0.5% 9.35% 4.5% 1.6% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 3.8% 4.5% 1.5% 4.5% 1.5% 3.8% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 3.8% 4.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 1.5% 4.5% 4.5% 1.5% 4.5% 1.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4	648.470 716.225 (67.755) 3.1% (0.0%) 3.5% 2.8% 2.8% 7.3% 556980.10% 4.4% 4.4% 4.5% 4.5% 9.1% 4.5% 9.0% 9.0%	648,470 716,225 (67,756) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	648,470 716,225 (67,755) 0,0% (34,0%) (31,1%) 0,0% 0,0% 0,0% 0,0% 5,1% 0,0% 5,1% 0,0% 1,3% 5,1% 0,0% 1,3% 5,1% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0	707,427 751,702 (44,278) 36,946 9,1% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 0,0% 5,1% 3,7% 1,2% 5,1% 3,7% 1,2% 5,1% 5,1% 5,1% 5,1% 6,2% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5	722,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 0.0% 0.0% 0.0% 0.0%	745.88 772.73 (46.91) 1.9% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4% 3.8% 0 0 0 0 1.4% 1.4% 9.0% 9.0%
et quarting gants sRL capital strage in consumer dettors (correct and non-current) child Operating Express did Operating did Operating Express did Operating			454,455 62,288 (28,433) 0.0% 0.0% 0.0% 0.0% 19,334 0.0% 2875.5% 0.0% 19,335 0.0% 5,5% 0.0% 19,335 10,5% 19,335 10,5% 11,5%	535.297 54,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.6% 2.7% 202924.4991 0 2.1% 5.0% 645.5% 645.5% 99.1%	511.79 661.985 (80.255) 8.7% 5.5% (2.1%) 9.5% 13.2% 2.3% 5.5% 0.2% 459425.503 0.2% 459425.503 0.2% 459425.503 0.2% 154.544 (84.5%) 0.0% 592.8% 0.0% 592.8%	628,693 686,087 (57,394) 8,1% 7,8% 13,5% 10,8% 10,8% 10,8% 1,6% 459178,1288 0,15% 3,8% 459178,1288 0,15% 3,8% 459178,1288 0,15% 933,2% 933,2% 53,4%	648.470 716.225 (87.755) 3.1% (0.0%) 3.5% 2.8% 4.6% 1.0% 589853.0052 0.10% 4.8% 4.7% 589853.0052 0.10% 589853.0052 0.10% 5932.7% 192.344 (00.0%) 0.0% 932.7% 4.6% 192.344 (00.0%) 0.0% 932.7%	648.470 716,225 (67,755) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	648,470 716,225 (67,755) 0,0% (34,0%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0%	707.427 751.702 (44.279) 55.95 5.95 5.95 5.95 5.95 5.95 5.95 5	722,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 0.0% 0.0% 0.0% 0.0%	745.88 772.73 (46.91) 1.9% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4% 3.8% 0 0 0 0 1.4% 1.4% 9.0% 9.0%
et geording gents after capital af			454,455 62,288 (28,433) 0.0% 0.0% 0.0% 0.0% 19,334 0.0% 2875.5% 0.0% 19,335 0.0% 5,5% 0.0% 19,335 10,5% 19,335 10,5% 11,5%	535.297 54,970 (49,672) 17.8% 9.8% 24.5% 20.9% 14.1% 10.6% 2.7% 202924.4991 0 2.1% 5.0% 645.5% 645.5% 99.1%	511.79 661.985 (80.255) 8.7% 5.5% (2.1%) 9.5% 13.2% 2.3% 5.5% 0.2% 459425.503 0.2% 459425.503 0.2% 459425.503 0.2% 154.544 (84.5%) 0.0% 592.8% 0.0% 592.8%	23,833 685,87 7,256 10,255 10,	648,477 716,225 (67,756) 3,5% 2,6% 2,6% 2,6% 2,6% 2,5% 556661,002 0,0% 556661,002 0,0% 556661,002 0,0% 556661,002 0,0% 4,6% 4,6% 4,6% 4,6% 4,6% 4,6% 5,6% 5,6% 5,6% 5,6% 5,6% 5,6% 5,6% 5	64,070 716,255 (67,753) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	64.00 716.25 (67.75) (77.75) (77.75) 0.0% (71.15) 0.0% (71.15) 0.0% (72.4%) 0.0% 1.3% 5.1% 0.0% (72.4%) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.	707,427 751,702 (44,278) 36,946 9,1% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 0,0% 5,1% 3,7% 1,2% 5,1% 3,7% 1,2% 5,1% 5,1% 5,1% 5,1% 6,2% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5% 4,5	722,045 782,787 (50,743) 3.5% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 0 0 1.3% 3.7% 3.7% 3.7% 0.0% 0.0% 0.0% 0.0%	745,88 792,72 1,9% 2,5% 2,5% 2,5% 0 0 1,4% 3,8% 0 0 0,0% 0,0% 0,0% 0,0%
sta capital stat capital stat capital guests stat stati capital guests stati dia Operating, Exercise dia Operating, Exercise teratoria Priority Prior Neurona teratoria Priority Prior Neurona teratoria Priority Prior Neurona teratoria Priority Prior Neurona teratoria teratoria Priority Prior Neurona teratoria teratoria dia Operating Exercise dia Operating Devoting teratoria teratoria teratoria dia Operating Devoting teratoria dia Operating Devoting teratoria dia Operating Devoting dia Neurosiana dia Operating Constant dia Neurosiana dia Operating dia Neurosiana dia Operating dia Neurosiana dia Operating dia Operating di			44,05 512,858 (58,463) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	035.297 944.900 944.900 17.2% 9.2% 9.2% 2.2% 2.2% 2.2% 5.0% 0.0% 5.0% 5	551.70 661.965 (80.255) 9.5% 9.5% 9.5% 4.50422.000 0.2.7% 5.6% 4.50422.000 0.2.7% 5.6% 9.5% 9.5% 9.5% 9.5% 9.5% 9.5% 9.5% 9.5	628,693 686,087 (57,394) 8,1% 7,8% 13,5% 10,8% 10,8% 10,8% 1,5% 3,8% 459178,1288 0,15% 3,8% 459178,1288 0,15% 3,8% 459178,1288 0,15% 933,2% 53,4%	648.470 716.225 (87.755) 3.1% (0.0%) 3.5% 2.8% 4.6% 1.0% 589853.0052 0.10% 4.8% 4.7% 589853.0052 0.10% 589853.0052 0.10% 5932.7% 192.344 (00.0%) 0.0% 932.7% 4.6% 192.344 (0.0%) 0.0% 932.7%	648.470 716,225 (67,755) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	648,470 716,225 (67,755) 0,0% (31,1%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,	707.427 751.702 (44.273) 36.946 9.1% 9.91% 9.91% 4.5% 4.5% 4.5% 4.5% 4.5% 4.5% 5.5% 4.5% 5.5% 6.5% 4.5% 5.7% 5.5% 6.5% 1.3% 5.7% 5.7% 1.4.822 (100%) 1058.3% 1056.3%1056.3% 1056.3% 1056.3%1056.3% 1056.3% 1056.3%1056.3% 1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3% 1056.3%1056.3%1056.3% 1056.3%1056.3%1056.3%1056.3%1056.3%1	732,045 782,787 (90,743) 3,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 4,555 3,775 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,	745.88 772.73 (46.91) 1.9% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 1.4% 3.8% 0 0 0 0 1.4% 1.4% 9.0% 9.0%
st geording gants st geording			44,45 522,85 (3,453) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	035,297 94,500 (48,672) 77,955 24,555 24,555 20,555	91.179 61.65 61.65 575 575 575 575 575 575 575 5	(6.1%) (6.1%)	644,07 716,25 67,783 67,783 1,1% 2,2% 4,0% 1,1% 2,2% 4,0% 1,1% 4,2% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7	646,070 718,255 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	64,070 715,025 (67,753) 0,0% (26,0%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0%	707,427 751,702 9,1% 9,1% 4,5% 9,5% 5,5% 5,5% 5,5% 0 0 0 1,5% 9,5% 0 0 0 1,5% 1,5% 0,5% 0,5% 0,5% 0,5% 0,5% 0,5% 0,5% 0	72,045 72,277 35% 45% 45% 45% 45% 45% 45% 45% 45% 45% 4	745.88 795.72 (46.91 1.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2
et quanting gants aRA capital if capital gants aRA capital if capital gants and anays in consume delors (current and ron-current) anays in consume delors (current and ron-current) and and Docartings Execution and and and and and and and a			444,05 522,88 (8,403) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	055.297 94.500 (49.62) 17.955 2.9755 2.9755 2.9755 2.9755 2.9755 2.9755	91,799 61,965 61,965 (81,255) 9,575 (2,757) 9,575 9,57	0.0,63 66,67 (7,76) 1.05 1	044.07 716.25 (87.763) (97.763) (97.763) (97.763) (97.753	44,07 78,25 (67,75) 055 055 055 055 055 055 055 055 055 0	64,070 715,255 (67,753) 0,0% (27,753) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	707,427 751,702 442753 5,545 5,5555 5,5555 5,5555 5,5555 5,55555 5,5555 5,5555 5,555	720.065 782,797 3.055,405,445,445,445,445,445,445,445,445,	745,88 792,72 (46,91) 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5
et geording gents seR cashal f geording gents seR sext f geording gents sext sext sext			44.45 512,88 (9,403) 00% 00% 00% 00% 00% 00% 00% 00% 00% 00	035,217 94,500 (48,672) 77,955 245,925,925 245,925,925 245,925,925 245,925,925 245,925,925,925 245,925,925,925,925,925,925,925,925,925,92	91,799 61,595 (02,555) 10,255 11,255 11,255 11,255 11,255 12,555 11,255 12,255 10,255 12,255 10,255 10,5	0.3,03 06,0730 1.725, 1.25,1.25,1.25,1.25,1.25,1.25,1.25,1.25,	644,07 71625 (67,76) 105,0 10,0 10	64.07 716.25 05% 05% 05% 05% 05% 05% 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 2010 2010	64,0°0 715,225 (67,755) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	707,427 751,702 442,757 5,054 5,055	72,045 72,77 (6),78 35% 45% 45% 45% 45% 45% 45% 45% 45% 45% 4	745,80 792,72 1996,45 2,5% 2,5% 2,5% 2,5% 2,5% 2,5% 1,3% 1,4% 1,4% 1,4% 1,4% 1,4% 1,4% 1,4% 1,4
et quarting gants stat quarting gants stat stat quarting gants stat stat stat stat stat stat stat stat stat stat stat stat stat			444.45 502.88 (8,433) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 2875.9% 2875.9% 0.0% 51.7% 0.0% 2875.9% 0.0%	035,217 94,500 (49,672) 17,255 24,555 24,555 20,555	91.179 61.65 61.65 61.65 515 255 355 355 355 355 355 355 355 355 35	(0.1%) (0.1%)	644,07 714,225 (67,783) 15% 2,2% 4,6% (15%) 2,2% 4,2% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7	64,070 718,255 (67,755) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	64,070 715,225 (67,753) 0,075 0,0000000000	707,427 751,702 9,1% 9,1% 4,5% 9,5%	72.085 72.077 13% 45% 45% 45% 45% 45% 45% 45% 45% 45% 45	745.88 795.72 (46.91) 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5
et quanting gants et quanting g			494.455 512,88 (94,403) 00% 00% 00% 00% 00% 00% 00% 00% 00% 00	035,297 94,500 (48,672) 17,7%, 29,5%, 29,5%, 20,5%,	931,799 051,595 (032,595 3.5% 2.5% 3.	63,63 68,67 7,85 125,725 125,7555 125,7555 125,7555 125,7555 125,7555 125,7555 125,7555 125,75	644,00 716,25 (67,76) 255 (175) 155 255 255 255 255 255 255 255 255 255	64.070 716.25 (67.755 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 1.65 4.5 4.75 4.25 4.25 4.25 4.25 4.25 4.25 4.25 4.2	64,070 716,225 (67,756) 0,075 (67,676) 0,075 0,075 0,075 0,075 0,075 1,075 0,075 1,075 0,075 1,075 0,075 1,075 0,0750000000000	707,427 751,707 442,757 5,954 5,954 5,955 5,954 5,955 5,954 5,9555 5,954 5,954 5,954 5,954 5,954 5,954 5,954 5,954 5,95555 5,95555555555	72,045 72,77 (6,774) 35% 45% 45% 45% 45% 45% 45% 45% 45% 45% 4	745.80 722,72 (46,91) 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 0 1.4% 3.8% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0
sing capability grants: self capability grant			44.45 512,88 (9,403) 00% 00% 00% 00% 00% 00% 00% 00% 00% 00	035,217 94,500 (48,672) 77,955 245,925,925 245,925,925 245,925,925 245,925,925 245,925,925 245,925,925 245,925,925,925,925,925,925,925,925,925,92	91,799 61,595 (02,555) 10,255 11,255 11,255 11,255 11,255 12,555 11,255 12,255 10,255 12,255 10,255 10,5	0.3,03 06,0730 1.725, 1.25,1.25,1.25,1.25,1.25,1.25,1.25,1.25,	644,07 71625 (67,76) 105,0 10,0 10	64.07 716.25 05% 05% 05% 05% 05% 05% 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 20108 2010 2010	64,0°0 715,225 (67,755) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	707,427 751,702 442,757 5,054 5,055 5,054 5,055	72,045 72,77 (6),78 35% 45% 45% 45% 45% 45% 45% 45% 45% 45% 4	745,802 722,72 (46,911 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 1.4% 3.2% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0
Ard operating genes bitM capital and coparing genes bitM capital and coparing genes bitM capital bitM comment delitors (corrent and row-current) dial Description Sectionscole dial Description Sectionscole dial Description Sectionscole bitM comment dial Description Sectionscole bitM comment dial Description Sectionscole dial Description Description dial Description Description dial Description Description dial Description Description dial Description Description dial Description			44.45 512.88 (8.40) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.	035,297 94,500 (49,672) 77,9%,92% 29%,92% 29%,92% 20%,92%20% 20%,92% 20%,92% 20%,92% 20%,92%20%,92% 20%,92% 20%,92%20%,92%	91,729 61,525 (0,255) 7,575 7,575 7,215 7,	(0.57) 0.08,027 0.07,286 0.08,027 0.7,286 1.05,85 1.05,85 1.05,85 1.05,85 1.05,85 1.05,85 1.05,85 1.05,95 1	644.07 714.25 607.59 605.1 3.55. 605.1 3.55. 605.1 3.55. 7.75. 50080.00 0 1.55. 90080.00 0 1.55. 90080.00 0 1.55. 90080.00 0 0 5. 9005. 0 0 5. 9005. 0 0 5. 9005. 0 905. 1 2.300 0 5. 9005. 0 905. 1 2.300 0 5. 9005. 1 2.300 0 5. 9005. 1 2.300 0 5. 9005. 1 2.54. 1 2.54. 1 2.55. 1.55	648.0°0 716.255 (67.785) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	64,070 716,225 (67,759) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	707.427 751.702 84253 9.1% 4555 5555 5555 5555 5555 5555 5555 55	72,045 76,277 (6),783 35% 45% 45% 45% 45% 0 0 0 15% 37% 37% 60% 0 0 5% 0 0 5% 0 0 5% 0 7,225 0 0 5% 0 7,225 0 7,225 7,22,05 7,22,05 7,22,05 7,22,05 7,22,05 7,25 7,25 7,25 7,25 7,25 7,25 7,25 7,2	745,802 712,721 (45)15 2,5% 2,5% 2,5% 2,5% 0 0 0 1,5% 0 0 0 5% 0,5% 0,5% 0,5% 0,5% 0,5% 0,
Ard operating genes beBA capital de opairing genes beBA capital de opairing genes beBA capital de opairing genes de opair			454.455 512.88 (18,43) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	035,297 94,000 17,9%,97 24,95 24,95 24,95 24,95 24,95 20,95	91,799 01,959 (01,255) 10,755 11,2	63,63 68,67 69,67 25,5 125,5 25,5 25,5 25,5 25,5 25,5 25,	644,07 716,25 (67,76) 3,1% (67,76) 3,5% (727) 3,5% 4,6% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7% 4,7	64.070 716.25 (67.756) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	64,0°0 716,255 (67,758) 0,0% (67,6%) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,	707,427 751,702 442,757 5,954 5,9555 5,955 5,955 5,9555 5,9555 5,9555 5,9555 5,9555 5,9555 5,955	72,045 76,777 (6),778 13% 45% 45% 45% 45% 45% 45% 45% 45% 45% 45	745,802 712,724 712,724 72,724 72,754 72,754 72,754 72,754 72,754 72,754 745,805 745,805 745,9
bit depending parts bit depending bit depending bit depending bit dep			44.45 512.88 (8.40) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.	035,297 94,500 (49,672) 77,9%,92% 29%,92% 29%,92% 20%,92%20% 20%,92% 20%,92% 20%,92% 20%,92%20%,92% 20%,92% 20%,92%20%,92%	91,729 61,525 (0,255) 7,575 7,575 7,215 7,	(0.57) 0.08,027 0.07,286 0.08,027 0.7,286 1.05,85 1.05,85 1.05,85 1.05,85 1.05,85 1.05,85 1.05,85 1.05,95 1	644.07 714.25 607.59 605.1 3.55. 605.1 3.55. 605.1 3.55. 7.75. 50080.00 0 1.55. 90080.00 0 1.55. 90080.00 0 1.55. 90080.00 0 0 5. 9005. 0 0 5. 9005. 0 0 5. 9005. 0 905. 1 2.300 0 5. 9005. 0 905. 1 2.300 0 5. 9005. 1 2.300 0 5. 9005. 1 2.300 0 5. 9005. 1 2.54. 1 2.54. 1 2.55. 1.55	648.0°0 716.255 (67.785) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	64,070 716,225 (67,759) 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0% 0,0	707.427 751.702 84253 9.1% 4555 5555 5555 5555 5555 5555 5555 55	72,045 76,277 (6),783 475,475,475,475,475,475,475,475,475,475,	745,865 772,724 (46,919) 1.9% 2.5% 2.5% 2.5% 2.5% 2.5% 0 0 1.3% 2.5% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

References 15. Subject to figures provided in Schedule.

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

Description		2021/22	2022/23	2023/24		Current Year 2024	/25	2025/26 Medium T	erm Revenue & Exper	diture Framework
Description	###	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
aluation:	1	_		-	_				_	
Date of valuation:		0	0	0	0	0	0	0	0	
Financial year valuation used		0	1	1	0	0	0	0	0	
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	2	0	
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	2	0	
Municipal partnership s38 used? (Y/N)		1	1	1	1	1	1	1	1	
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	
Valuation appeal board established? (Y/N)		1	10	1	1	0	0	2	°,	
Implementation time of new valuation roll (mths)		12	12	12 12601	12	12	12 16501	12	12	19
No. of properties	5	11365	11967	12001	16501	16501	10001	18001	19601	19
No. of sectional title values	5	0	0	0	0	0	0	U	0	
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	
No. of supplementary valuations		1	1	1	1	1	1	1	1	
No. of valuation roll amendments		1	1	1	1	1	1	1	1	
No. of objections by rate payers		70	70	70	70	70	70	70	70	
No. of appeals by rate payers		0	0	0	0	0	0	0	0	
No. of successful objections	8	0	0	0	0	0	0	0	0	
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	
Supplementary valuation		0	0	0	0	0	0	0	0	
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	
aluation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	
otal valuation reductions:		-	-	-	-	-	-	-	-	
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	
Total land value (Rm)	5	0	0	0	0	0	0	0	0	
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	
Total market value (Rm)	5	0	0	0	0	0	0	0	0	
tating: Residential rate used to determine rate for other categories? (Y/N) Differential rates used? (Y/N)	5	1	1	1	1	0	0	2	0	
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	
Special rating area used? (Y/N)		1	1	1	1	0	0	2	0	
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	
Rates policy accompanying budget? (Y/N)		2	1	1	1	0	0	2	0	
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	
tate revenue:										
Rate revenue budget (R '000)	6	50223	54919	57938	62224	62224	62224	65086	68015	68
Rate revenue expected to collect (R'000)	6	42821	41055	59464	56002	56002	56002	58578	61214	61
Expected cash collection rate (%)		95	90	90	90	90	90	90	90	
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	
otal rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	
t <u>eferences</u> . All numbers to be expressed as whole numbers except i . To give effect to rates policy	FTEs a	and Rates in the Ra	and		1					
Full Time Equivalent (FTE) should be expressed to one Required to implement new system (FTE) Provide relevant information for historical comparisons. Current and budget year must reconcile to Table A4 Buc	Must re	econcile to the tota	l of Table SA12		taff					
Included in rate revenue budget	yeled	i manual Penolitia	ance (revenue and	evhennimne)						

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)
Current Year 2024/25												
Valuation:												
No. of properties		503	154	-	9,074	335	116	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	_	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	_	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	_	-	
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	_	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	_	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	_	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	_	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	_	-	-
Total valuation reductions:	-	-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
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 - pensioners (R 000) Rebates, exemptions - bona fide farm. (R'000)			-	-	-	-				-	_	
Rebates, exemptions - other (R'000) Rebates, exemptions - other (R'000)		-	-	-	-	-	_	_	_	-	_	
Phase-in reductions/discounts (R'000)		-	-	-	-	-	_	_	_	_	-	_
		-	-	-	-		_				-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-		-			

 References

 1. Land & Assistance Act, Restitution of Land Rights, Communual 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.

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)
Budget Year 2025/26												
Valuation:												
No. of properties		525	160	-	9,473	335	116	-	-	-	-	-
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)		_	_	_	_	_	_	_	_	-	_	_
Flat rate used? (Y/N)		_	_	_	_	_	_	_	_	-	_	_
Is balance rated by uniform rate/variable rate?				_			_	_		_		
Valuation reductions:		_		_	_	_	_		_	_	_	_
Valuation reductions-public infrastructure (Rm)				_			_			_		
Valuation reductions-public minastructure (rtm) 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) Total valuation reductions:	2	-		-	-	-						
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	_	_	_	_		-	_	-	-	1	
Rate revenue budget (R '000)	5	-	-	_	_	-	-	_	-	-	_	-
Rate revenue expected to collect (R'000)		-	_	_	-	-	-	-	-	-	_	_
,	4	-		_	_	-	-	_	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
	. 1											1

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

References
1. Land & Assistance Act, Restitution of Land Rights, Communual 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	2021/22	2022/23	2023/24	Current Year	2025/26 Mediu	Im Term Revenue Framework	& Expenditure
Description	Rei	structure where appropriate	2021/22	2022/23	2023/24	2024/25	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28
operty rates (rate in the Rand)	1								
Residential properties			-	-		-		-	
Residential properties - vacant land			-	-		-		-	
Formal/informal settlements			-	-		-		-	
Small holdings			-	-		-		-	
Farm properties - used			-	-		-		-	
Farm properties - not used			-	-		-		-	
Industrial properties			-	-				-	
Business and commercial properties			-	-		-		-	
Communal land - residential			-	-				-	
Communal land - small holdings			-	-		-		-	
Communal land - farm property			-	-		-		-	
Communal land - business and commercial			-	-					
Communal land - other			-	-		-		-	
State-owned properties			-	-		-		-	
Municipal properties			-	-				-	
Public service infrastructure			-	-					
Privately owned towns serviced by the owner			-	-					
State trust land			-	-					
Restitution and redistribution properties				-					
Protected areas			-	-		-			
National monuments properties			-	-		-			
perty rates by usage			-	-		-		-	
Business and commercial properties			-	-		-		-	
Industrial properties			-	-		-	-	-	
Mining properties Residential properties			-						
Agricultural properties			-						
Public benefit organisations			-	-		· -		-	
Public service purpose properties			-	-		-		-	
Public service infrastructure properties Vacant land			-	-		-	-	-	
Sport Clubs and Fields (Bitou only)			-	_					
Sectional Title Garages (Drakenstein only)			-	-		-		-	
mptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshhold rebate									
General residential rebate			0	0	(0 0	C	0	
Indigent rebate or exemption			0	0	(0 0	C	0	
Pensioners/social grants rebate or exemption			0	0	(0 0	C	0	
Temporary relief rebate or exemption			0	0	C	0 0	C	0	
Bona fide farmers rebate or exemption			0	0	(0 0	C	0	
Other rebates or exemptions	2		0	0	(0 0	C	0	
er tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			0	0	(0 0	C	0	
Service point - vacant land (Rands/month)			0		(0	C	0	
Water usage - flat rate tariff (c/kl)			0		(0 0	C		
Water usage - life line tariff		(describe structure)	0		(_	C	0	
Water usage - Block 1 (c/kl)		(fill in thresholds)	0	0	(0 0	n n	0	
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	(-	C		

Water usage - Block 3 (c/kl) Water usage - Block 4 (c/kl)		(fill in thresholds) (fill in thresholds) (fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl) Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Other Waste water tariffs	2		0	0	0	0	0	0	0
Domestic									
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
Waste water - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)		(fill in structure)	0	0	0	0	0	0	0

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

<u>References</u>

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

NC452 Ga-Segonyana - Supporting Table SA13b Service Tariffs by category - explanatory		NC452 Ga-Segonyana	 Supporting Ta 	able SA13b Service	Tariffs by category	 explanatory
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Description	Ref	Provide description of tariff	2021/22	2022/23	2023/24	Current Year	2025/26 Mediu	m Term Revenue Framework	& Expenditure
Description	Rei	structure where appropriate	2021/22	2022/25	2023/24	2024/25	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands) General residential rebate		25,000		25,000	25,000	25,000			
Water tariffs									
Indigent Households with an income < R4.121.00		0kl - 6kl		-	-	-	-	-	-
		7kl-12kl		11	11	14	17	18	19
		13kl-35kl		11	12	14	18	19	20
		36kl>		11	12	15	18	19	20
RESIDENTIAL PROPERTIES		0kl - 12kl		11	11	14	17	18	19
		13kl-35kl		11	12	14	18	19	20
		36kl>		11	12	15	18	19	20
SEDIBENG AREAS (HOUSEHOLDS ONLY)		0kl - 12kl		8	9	10	13	14	14
		13kl-35kl		9 9	9	11 12	14	15	15
		36kl>		9	10	12	15	16	16
NON-PROFIT ORGANISATION		0kl - 12kl		11	11	14	17	18	19
		13kl-35kl		11	12	14	18	19	20
		36kl>		11	12	15	18	19	20
GUEST HOUSES AND MUTLIUSE (SURGERY, Basic Charge									
Per kiloliter usage									
ALL OTHER PROPERTIES NOT DEFINED ABOVE									
Basic Charge				65	68	84	104	108	113
Per kiloliter usage				19	20	24	30	31	33
Bulk water purchases (Commercial) Per kl				120	126	154	191	199	209
SEWER WATER IRRIGATION				221	231	283	351	367	385
Filling of swimmingpool + VAT Swimming pool draining				505 655	528 685	648 840	802 1,041	839 1,089	879 1,140
Swimming pool draining				000	005	040	1,041	1,005	1,140
First Eye (Water)									
Per Liter				10	10	13	16	17	17
Waste water tariffs									
Basic charge: All residential consumers excluding		(fill in structure)		86	90	93	116	121	127
indigents									
Fixed charge for Mothibistadt									

RESIDENTIAL		168	240	250	310	324	339
(Including Businesses on Residential Properties, Flats)							
Business, Industries and Institutional in Mothibistadt		316	495	515	638	667	699
business, industries and institutional in Mothibistaut		510	495	515	030	007	099
Consumption based on water usage for Kuruman and		473					
consumption based on water usage for Kuruman and	(fill in structure)	415					
RESIDENTIAL (Including Businesses on Residential	(IIII III Structure)		0				
RESIDENTIAL (Including Businesses on Residential			0				
Business, Industries and Institutional	(fill in structure)	0	0				
Dusiness, industres and institutional	(fill in structure)	0	v				
Water Purification Dealers	(fill in structure)	650	680	834	1,033	1,080	1,131
	(fill in structure)	000	000	004	1,000	1,000	1,101
AVAILABILITY CHARGES	(fill in structure)	217	227	236	292	305	320
AVAILABILITY CHARGES	(IIII III Sti detale)	217	221	200	232	505	520
Electricity toriffe							
Electricity tariffs PROPERTIES USED FOR RESIDENTIAL PURPOSES							
NPO's, OLD AGE HOMES AND CHURCHES							
Indigent Households with an income < R4,121.00							
Basic Charge		136	156		193	182	190
Usage per kWh	0 - 50						
	51 - 200	119	136	128	169	177	185
	>200	192	220	207	273	286	299
Prepaid per kWh usage							
Indigent Households with an income < R4,121.00	0 - 50	-		-	173	182	190
	51 - 200	119	136	128	169	177	185
	>200	192	220	207	273	286	299
Non indigents, school hostels, NPO's, Old age homes and							
Conventional							
Low season tariffs							
Basic Charge		136	156	146	193	202	212
Usage per kWh	0 - 200	119	136	128	169	177	185
	>200	192	220	207	273	286	299
Prepaid							
Prepaid per kWh usage	0 - 200	119	136	146	100	105	110
	>200	192	220	128	169	177	185
				207	273	286	299
BUSINESSES(includes guesthouses, private schools and							
Conventional							
Basic Charge		661	757	710	936	982	1,028
Usage per kWh		170	195	183	241	253	265
Prepaid							
Basic Charge		351	402	377	497	521	546
Prepaid per kWh usage		229	263	247	301	316	331
INDUSTRIAL: TRANSFORMER SUPPLIED BY							
Basic Charge		2,454	2,812	2,638	3,129	3,283	3,437
Usage per KVA		268	307	288	342	359	375
Usage per kWh		96	110	103	122	128	134
INDUSTRIAL: TRANSFORMER SUPPLIED BY							
Basic Charge		3,562	4,081	3,828	3,479	3,649	3,821
Usage per KVA(Demand charge)		264	302	283	380	399	417
Usage per kWh INDUSTRIAL: TRANSFORMER SUPPLIED BY Basic Charge		96 3,562	110 4,081	103 3,828	122 3,479	128 3,649	

Usage per kWh(Energy charge)		97	111	104	136	142	149
RESELLERS							
TRANSFORMER SUPPLIED BY CONSUMER							
Basic Charge		2,454	2,812	2,638	3,479	3,649	3,821
Usage per KVA(Demand charge)		266	305	286	380	399	417
Usage per kWh(Energy charge)		97	111	104	136	142	149
BULK USERS 2 - Large Power Users (>500kVA)							
Basic Charge		1,442	1,652	1,549	2,020	2,119	2,219
Usage per KVA - Demand charge		196	225	211	279	292	306
Usage per kWh - Peak		304	348	327	431	452	473
- Standard		135	155	145	191	201	210
- Off Peak		72	82	77	102	107	112
ORGANS OF STATE							
Conventional							
Basic Charge		661	757	710	936	982	1,028
Usage per kWh		170	195	183	241	253	265
Prepaid							
Basic Charge		351	402	377	497	521	546
Prepaid per kWh usage		229	263	247	301	316	331
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	193	202	212
Commercial, Industrial and Organs of state		351	402	377	497	521	546
Shifting of Prepaid meters		3,911	4,482	4,203	5,365	5,627	5,892
Reverting back from prepaid power to conventional metered		3,911	4,482	4,203	5,365	5,627	5,892

NC452 Ga-Segonyana - Supporting Table SA14 Household bills

i i i iigi jama sapponng				-								1
Description		<u></u>	2021/22	2022/23	2023/24	C	urrent Year 2024/		2025/26 Med	lium Term Reven	ue & Expenditur	e Framework
	i	###	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent			ļ]						% incr.			
Monthly Account for Household - 'Middle In	icome_	1										
Range'												
Rates and services charges: Property rates			50 000 000 00	54 010 000 00	57 039 000 00	00 004 000 00	00 004 000 00	00.004.000.00	2 100/	05 096 000 00	69.015.000.00	69.015.000.00
Electricity: Basic levy			50,223,000.00	54,919,000.00	57,938,000.00	92,224,000.00	92,224,000.00	92,224,000.00	3.10% 0.00%	95,086,000.00	68,015,000.00	68,015,000.00
Electricity: Consumption				121,383,000.00	206,107,000.00	208,225,000.00	208,225,000.00	208,225,000.00	4.60%	217,803,000.00	227,604,000.00	227,604,000.00
Water: Basic levy			124,937,000.00	121,303,000.00	200,107,000.00	200,223,000.00	200,223,000.00	200,223,000.00	4.00%	217,003,000.00	227,004,000.00	227,004,000.00
Water: Consumption			23,394,000.00	28,319,000.00	39,696,000.00	47,793,000.00	47,793,000.00	47,793,000.00	4.60%	49,992,000.00	52,241,000.00	52,241,000.00
Sanitation			15,004,000.00	17,936,000.00	22,106,000.00	26,783,000.00	26,783,000.00	26,783,000.00	4.60%	28,015,000.00	29,276,000.00	29,276,000.00
Refuse removal			11,107,000.00	12,818,000.00	14,212,000.00	16,608,000.00	16,608,000.00	16,608,000.00	4.60%	17,372,000.00	18,153,000.00	18,153,000.00
Other			_			-	-	-	0.00%		-	-
	sub-total		224,685,000.00	235,375,000.00	340,059,000.00	391,633,000.00	391,633,000.00	391,633,000.00	4.2%	408,268,000.00	395,289,000.00	395,289,000.00
VAT on Services			_	-	-	-	-	-	0.00%	-	-	-
Total large household bill:			224,685,000.00	235,375,000.00	340,059,000.00	391,633,000.00	391,633,000.00	391,633,000.00	4.2%	408,268,000.00	395,289,000.00	395,289,000.00
% increase/-decrease				4.8%	44.5%	15.2%	-	-	(100.0%)	4.2%	(3.2%)	-
		2										
		2										
Monthly Account for Household - 'Affordabl	le Range'											
Rates and services charges:												
Property rates			-	-	-	-	-	-	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%	_	_	
Other	auk tatal					_			0.0070			
	sub-total		_	_	-	-	-	_	0.00%	-		-
VAT on Services					-			-	0.00%	-	-	-
Total small household bill:			-	-		-	-	-	-	-		-
% increase/-decrease			-	-		-	-	-	-	-		-
		2	ļļ		-	-	-	-				
Monthly Account for Household - 'Indigent'	_	3										
Household receiving free basic services												
Rates and services charges:												
Property rates			-	-	-	-	-	-	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	aub tatal		-	-	-	-	-	-	0.00%	-	-	-
VAT on Sonvisoo	sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services Total small household bill:			-	-	-	-	-	-	0.00%	-		
increase/-decrease						_		-	-	_		-
			-	-	-	_	-	-	-	-	-	-
Poforoncos		_										

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 SA15 Investment particulars by type

Investment type		2021/22	2022/23	2023/24	(Current Year 2024/2	25	2025/26 Medi	ium Term Revenue & Framework	& Expenditure
~	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	/	<u> </u>		<u> </u>	<u> </u>			<u> </u>		
Parent municipality	1 1	۱۱		'	1'		'	l'		ľ
Securities - National Government	1 /				1					
Listed Corporate Bonds	1 /				1					
Deposits - Bank	1 /				1					
Deposits - Public Investment Commissioners	1 /				1					
Deposits - Corporation for Public Deposits	1 /				1					ľ
Bankers Acceptance Certificates	1 /				1					
Negotiable Certificates of Deposit - Banks	1 /				1					
Guaranteed Endowment Policies (sinking)	'				1					
Repurchase Agreements - Banks	1 /				1					
Municipal Bonds	1 1		(/	(/		()			()
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities	'	1		'	1	1		1		
Securities - National Government	1 /			/7	17	/7				
Listed Corporate Bonds	'				1					
Deposits - Bank	'				1					
Deposits - Public Investment Commissioners	'				1					
Deposits - Corporation for Public Deposits	'				1					
Bankers Acceptance Certificates	'				1					
Negotiable Certificates of Deposit - Banks	'				1					
Guaranteed Endowment Policies (sinking)	1 /				1					
Repurchase Agreements - Banks	1 /									
Entities sub-total	/	-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

NC452 Ga-Segonyana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	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
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
														-
														-
														-
														-
														-
														_
Municipality sub-total										-		-	-	-
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	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

check

NC452 Ga-Segonyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Cı	urrent Year 2024/			m Term Revenue Framework	-
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +: 2027/28
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
							_	_	_	_
Total Borrowing	1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long Term Loans (appuity/reducing balance)										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Long-Term Loans (non-annuity) Local registered stock										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives										
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities	1		-	-	_	-	-	-		-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total	1	-	-		_	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities	1	-	-	-	_	_	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance)	1		-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity)	1		-	-	-		-	-		
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock	1	-	-	-	-	-	-	-	-	
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Wunicipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit	1	-	-	-	-	-	-	-	-	
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases	1	-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Wunicipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities	1	-	-		-	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier	1	-	-	-	-		-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds	1	-	-	-		-	-	-	-	
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds	1	-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances	1	-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds	1	-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives	1	-	-	-	-	-	-	-	-	-

<u>References</u> 1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

| | check borrowing balance | #REF! |
|--|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

NC452 Ga-Segonyana - Supporting Table SA18 Transfers and grant receipts

Description	###	2021/22	2022/23	2023/24	Cı	urrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants							l			
National Government:		199,203	215,521	234,637	252,120	252,120	249,042	268,228	273,177	275,590
Expanded Public Works Programme Integrated Gran	nt 🛛	1,421	1,519	1,111	1,271	1,271	1,271	-	-	-
Local Government Financial Management Grant		3,100	3,100	3,100	3,000	3,000	3,000	2,000	2,090	2,142
Municipal Infrastructure Grant		-	-	-	3,000	3,000	-	14,488	12,533	3,213
Equitable Share		194,682	210,902	230,426	244,849	244,849	244,771	251,740	258,554	270,234
Provincial Government:		2,095	1,200	1,252	1,300	1,300	650	1,328	1,388	1,422

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

Description	###	2021/22	2022/23	2023/24	Cu	irrent Year 2024/2	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		200,194	215,521	250,615	252,120	252,120	258,050	268,228	273,177	275,590
Expanded Public Works Programme Integrated Gran	nt	1,709	1,519	1,111	1,271	1,271	754	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	9,235	-	-	-
Local Government Financial Management Grant		3,804	3,100	3,100	3,000	3,000	1,270	2,000	2,090	2,142
Municipal Infrastructure Grant		-	-	15,978	3,000	3,000	2,020	14,488	12,533	3,213
Equitable Share		194,682	210,902	230,426	244,849	244,849	244,771	251,740	258,554	270,234
Provincial Government:		2,095	1,200	1,252	-	-	848	-	-	-

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

Ducknom Ducknom <t< th=""><th>Notoz ou-ocgonyana - oupporting Table onz</th><th>1</th><th></th><th>a anoioro, gre</th><th></th><th></th><th>144</th><th></th><th></th><th></th><th>1</th></t<>	Notoz ou-ocgonyana - oupporting Table onz	1		a anoioro, gre			144				1
Network Outcome Outcome Outcome Outcome Outcome Outcome Outcome Same <	Description	Ref	2021/22	2022/23	2023/24	Cu	irrent Year 2024/2	25	2025/26 Mediu		& Expenditure
International part of the symple in the s	R thousand					Original Budget			-	-	•
Bitso: 21,081 74 74 - - 100 1038 1038 1038 Correry serrors/ Responser of gaits - - - - - - 1038 727.56 Consider and runnamed to babbies -	Operating transfers and grants:	1,3									
Curvey bar recents P192.03 275.557 275.757 275.757 285.700 285.700 286.700	National Government										
Response of ginesis -	Balance unspent at beginning of the year		21,081	74	74	-	-	-		1,518	
Conditions and - transferred to versue 280,14 275,59 252,10 252,10 282,10 288,28 271,17 275,59 Cordiers all to serie - transfered to lisibles	Current year receipts		199,203	215,521	234,637	252,120	252,120	252,120	268,228	273,177	275,590
Conditions will be met -transfered to busitions Provincial Conversions 9 9 9 0 0 0 1010 1.509 1.509 Buster curspont to busiting Conditions will bo met -transfered to busiting District Minologithy: Busters curspont to busiting 9 9 9 0 - - - 1.509 7.705 District Minologithy: Busters curspont to busiting 9 9 9 9 9 1.000 1.300 1.302 1.328	Repayment of grants		-	-	-	-	-	-	-	-	-
Product downment: Image:	Conditions met - transferred to revenue		200,194	215,521	250,615	252,120	252,120	252,120	268,228	273,177	275,590
Balance unspert at bagining of the year image: marked panels	Conditions still to be met - transferred to liabilities		20,089	74	(15,905)	0	0	0	1,518	1,518	1,518
Current variance 2.08 1.00 1.22 1.30 1.30 1.30 1.38 1.42 Respirat of prish 2.08 1.00 1.22 - - - - - Conditions the transfered bibilities 1.00 1.22 - <th< td=""><td>Provincial Government:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Provincial Government:										
Response of grants	Balance unspent at beginning of the year		9	9	9	0	-	-	-	1,328	2,716
Conditions nut: transferred to revenue 2.055 1.300 1.222 <th< td=""><td>Current year receipts</td><td></td><td>2,095</td><td>1,200</td><td>1,252</td><td>1,300</td><td>1,300</td><td>1,300</td><td>1,328</td><td>1,388</td><td>1,422</td></th<>	Current year receipts		2,095	1,200	1,252	1,300	1,300	1,300	1,328	1,388	1,422
Conditions aff to be net-instanted tabilities 9 9 9 1300	Repayment of grants		-	-	-	-	-	-	-	-	-
District Municipality: Image of the year	Conditions met - transferred to revenue		2,095	1,200	1,252	-	-	-	-	-	-
Balance unsport at beginning of the year	Conditions still to be met - transferred to liabilities		9	9	9	1,300	1,300	1,300	1,328	2,716	4,138
Current year rocoids	District Municipality:										
Respond of gamis Image of gamis <thimage gamis<="" of="" th=""> Image</thimage>	Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Conditions and - transfered to liabilities -	Current year receipts		-	-	-	-	-	-	-	-	-
Conditions still be met -transferred to liabilities - <	Repayment of grants		-	-	-	-	-	-	-	-	-
Observation Image and provides:	Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Basing unspont at beginning of the year 0 0 0 -	Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Current year receipts Rapsyment of gains I	Other grant providers:										
Respund of grants Image: market same stranger of babilities Image: market same stranger of babibities Image: market same stranger of babilities	Balance unspent at beginning of the year		0	0	0	-	-	-	-	-	-
Conditions mit + transfered to revenue -	Current year receipts		-	-	-	-	-	-	-	-	-
Conditions stil to ener Lansferred to labilities 0	Repayment of grants		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue 202,289 216,721 251,867 252,120 252,120 268,228 277,177 275,590 Total operating transfers and grants CTBM 2 20,088 83 (15,866) 1,000 1,300 1,300 2,846 4,234 5,656 Capital transfers and grants: 1,3 1	Conditions met - transferred to revenue		-	-	-	-	-	_	-	-	-
Total operating transfers and grants - CTBM 2 20,098 83 (15,896) 1,300 1,300 2,846 4,234 5,656 Capital transfers and grants 1.3	Conditions still to be met - transferred to liabilities		0	0	0	-	-	-	-	-	-
Conditions servenue Conditions met + transferred to revenue Conditions stil to be met + transferre	Total operating transfers and grants revenue		202,289	216,721	251,867	252,120	252,120	252,120	268,228	273,177	275,590
National Government	Total operating transfers and grants - CTBM	2	20,098	83	(15,896)	1,300	1,300	1,300	2,846	4,234	5,656
National Government	Canital transfers and grants:	13									
Balance unspent at beginning of the year 10.515 17.326 14.784 14.857		1,0									
Current year receipts 179.921 162.431 154.434 147.688 146.952 146.952 103.972 129.366 56.740 Repayment of grants -			10 515	17 326	1/ 78/	14 857					
Repayment of grants Image: Conditions met : transferred to leabilities Image: Conditions met : transferred to revenue Image: Conditions met : transferred to revenue Image: Conditions met : transferred to leabilities Image: Conditions met				-				1/6 052	103 072	120 356	56 740
Conditions met - transferred to revenue 173,161 162,674 151,310 147,458 147,315 147,315 103,972 129,356 56,740 Conditions still to be met - transferred to liabilities 177,084 179,084 179,308 147,315 147,315 103,972 129,356 56,740 Provincial Government: Balance unspent at beginning of the year (9) (9) (9) 0 - <t< td=""><td></td><td></td><td>175,521</td><td>102,401</td><td></td><td></td><td>140,332</td><td>140,332</td><td>100,572</td><td>125,550</td><td></td></t<>			175,521	102,401			140,332	140,332	100,572	125,550	
Conditions still to be met - transferred to liabilities 17,276 17,084 17,098 14,857 (363) (363) - - - Balance unspent at beginning of the year (9) (9) (9) (9) (9) (9) (1,28) (2,716) Current year receipts - <			173 161	162 674	151 310		147 315	147 315	103 972	120 356	56 740
Provincial Government: Balance unspent at beginning of the year Current year receipts Image: Conditions met vransferred to revenue Conditions met vransferred to liabilities Image: Conditions met vransferred			-						100,512	123,330	30,740
Balance unspent at beginning of the year (a) (b) (c)			17,270	17,004	17,500	14,007	(505)	(505)			_
Current year receipts Appayment of grants Image: Conditions met transferred to revenue Image: Conditions met transferred to liabilities Conditions met transferred to liabilities Image: Conditions met transferred to revenue Image: Conditions met transferred to revenu			(0)	(9)	(0)	0	_	_	_	(1 328)	(2 716)
Repayment of grants Conditions met transferred to revenue Conditions still to be met + transferred to liabilities District Municipality: Balance unspent at beginning of the year Current year receipts $($			(3)	(3)	(3)	-	_	_	_	(1,020)	(2,710)
Conditions met + transferred to iabilities - - 1,300 1,300 1,300 1,328 1,388 1,422 Conditions still to be met - transferred to liabilities (9) (9) (9) (1,300)			_	_	_	_	_	_	_	_	_
Conditions stil to be met - transferred to liabilities (9) (9) (9) (1,300) (1,300) (1,328) (2,716) (4,138) District Municipality: Balance unspent at beginning of the year -							1 300		1 328	1 388	1 422
District Municipality: Balance unspent at beginning of the year Current year receiptsImage: Conditions and transferred to revenue Conditions met transferred to liabilitiesImage: Conditions and transferred to revenueImage: Conditions and transferred transferred to revenueImage: Conditions and transferred to revenueImage: Conditio			(9)			· · ·	,	,	,	,	
Balance unspent at beginning of the year Image: mark of grants Image: mark of			(3)	(3)	(3)	(1,000)	(1,000)	(1,000)	(1,020)	(2,710)	(4,100)
Current year receipts				_	_	_	_	_	_	_	_
Repayment of grants Conditions met + transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Repayment of grantsImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to revenue Conditions met - transferred to liabilitiesImage: construct of the year Conditions met + transferred to revenue Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Conditions met + transferred to liabilitiesImage: construct of the year Construct of the year Construct of t											
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Image: mark of the pear Current pear receipts Image: mark of the p										_	_
Conditions still to be met - transferred to liabilities Image: mark of the part of grants Image: mark of the part of										_	_
Other grant providers: Image: Constraint of the year of grants of grant of grants of grant of grants of grant of grants of grant of grant of grants of grants of grants of grant of grant of grants of grant											
Balance unspent at beginning of the year Image: Current year receipts Image: Current year receipts <td></td>											
Current year receipts Repayment of grants - - - - 24,291 24,291 - <				_	_		_	_	_	_	_
Repayment of grants -								2/ 201			
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities - - - 24,290 24,290 -							24,231	24,231			
Conditions still to be met - transferred to liabilities -							24 200	24 200		_	-
Total capital transfers and grants revenue Image: Marcine Marc							24,230	24,230			
Total capital transfers and grants - CTBM 2 17,267 17,075 17,899 13,557 (1,662) (1,622) (1,328) (2,716) (4,138) TOTAL TRANSFERS AND GRANTS REVENUE 375,450 379,395 403,177 401,108 425,025 373,528 403,921 333,752 TOTAL TRANSFERS AND GRANTS - CTBM 373,365 17,157 2,003 14,857 (362) (362) 1,518 1,518 1,518		-					470.005	470.005			
TOTAL TRANSFERS AND GRANTS REVENUE 375,450 379,395 403,177 401,108 425,025 425,025 373,528 403,921 333,752 TOTAL TRANSFERS AND GRANTS - CTBM 373,365 17,157 2,003 14,857 (362) (362) 1,518 1,518 1,518		-		-		-		-	-		
TOTAL TRANSFERS AND GRANTS - CTBM 37,365 17,157 2,003 14,857 (362) (362) 1,518 1,518 1,518	Total capital transfers and grants - CTBM	2	17,267	17,075	17,899	13,557	(1,662)	(1,662)	(1,328)	(2,716)	(4,138)
	TOTAL TRANSFERS AND GRANTS REVENUE		375,450	379,395	403,177	401,108	425,025	425,025	373,528	403,921	333,752
	TOTAL TRANSFERS AND GRANTS - CTBM		37,365	17,157	2,003	14,857	(362)	(362)	1,518	1,518	1,518
	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

NC452 Ga-Segonyana - Supporting Table SA21 Transfers and gran	ts ma	de by the mur	псіранту		1						
Description	Ref	2021/22	2022/23	2023/24		Current Ye	ar 2024/25		2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cook Transfers To Entitios/Eurol											
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State Insert description	3										
	Ŭ										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms	2										
insort description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	U	-	-	-	-	-	-	-	-	-	-

<u>References</u>

Insert description listed by municipal name and demarcation code of recipient
 Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

2. 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)

Insert description of each other organisation (e.g. the agd, child-headed households)
 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 R thousand	####		2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Councillors (Political Office Bearers plus Other)	1	A	В	С	D	E	F	G	н	I
Basic Salaries and Wages		8,909	10,928	12,213	12,833	12,833	12,833	13,397	14,000	14,350
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,251	1,299	1,338	1,436	1,436	1,436	1,499	1,567	1,606
Housing Allowances Other benefits and allowances		- 312	- 960	_ 1,259	_ 1,329	_ 1,329	- 1,329	- 1,388		
Sub Total - Councillors		10,472	13,186	14,810	15,598	15,598	15,598	16,285	17,017	1,407
% increase	4	10,472	25.9%	12.3%	5.3%	-	- 15,550	4.4%	4.5%	2.5%
			20.070	12.070	0.070			4.476	4.070	2.070
Senior Managers of the Municipality	2	4.005	E 050	0.000	0.057	0.057	0.057	0.505	0.000	7 000
Basic Salaries and Wages		4,835 5	5,656 9	6,306	6,257	6,257	6,257	6,535	6,829	7,000
Pension and UIF Contributions Medical Aid Contributions		э	9	10	11	11	11	12	12	13
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		- 776	_ 626	-	- 687	687	- 687	- 717	- 749	- 768
	3			- 988					1,319	
Motor Vehicle Allowance Cellphone Allowance	3	835 138	859 143	988 164	1,208 170	1,208 170	1,208 170	1,262 178	1,319	1,351 191
Housing Allowances	3	-	143	- 104	-	170	170		- 100	-
Other benefits and allowances	3	- 0	-	- 1	- 1	-	-	- 1	- 1	- 1
	5	-				-	_	-		
Payments in lieu of leave Long service awards		-	-	_	-	-	_	_		-
Post-retirement benefit obligations	6	_	-	-	-	-	_	_	_	_
Entertainment	0	-	-	-	-	-	-	-	_	_
Scarcity		_	-	_	-	-	_	_	_	_
Acting and post related allowance		- 24	- 39	- 71	-	-	-	_	_	_
In kind benefits		24	59	/1	-	-	-	-	_	_
Sub Total - Senior Managers of Municipality		6,613	7,332	7,540	8,334	8,334	8,334	8,704	9,096	9,323
% increase	4	0,015	10.9%	2.8%	10.5%	-	-	4.4%	4.5%	2.5%
Other Municipal Staff										
Basic Salaries and Wages		102,022	114,490	155,093	170,130	170,305	170,305	182,768	190,992	195,767
Pension and UIF Contributions		18,828	22,367	30,863	35,668	33,500	33,500	37,544	39,234	40,215
Medical Aid Contributions		8,725	9,183	11,022	12,729	12,354	12,354	13,693	14,310	14,667
Overtime		6,737	7,364	8,056	5,540	5,472	5,472	4,013	4,193	4,298
Performance Bonus		7,457	8,291	10,779	13,991	13,991	13,991	15,391	16,084	16,486
Motor Vehicle Allowance	3	4,225	4,518	5,005	5,140	5,138	5,138	5,166	5,398	5,534
Cellphone Allowance	3	470	490	502	522	506	506	511	534	548
Housing Allowances	3	4,266	4,663	5,397	6,331	6,208	6,208	6,806	7,112	7,290
Other benefits and allowances	3	1,375	1,351	1,462	1,099	1,140	1,140	804	840	862
Payments in lieu of leave		594	334	457	228	135	135	49	52	53
Long service awards		241	774	595	626	591	591	297	310	318
Post-retirement benefit obligations	6	1,817	1,803	1,684	1,700	1,699	1,699	1,773	1,853	1,900
Entertainment		-	-	_	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		3,828	2,362	719	610	607	607	120	125	129
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		160,586	177,991	231,635	254,316	251,646	251,646	268,937	281,039	288,065
% increase	4		10.8%	30.1%	9.8%	(1.0%)	-	6.9%	4.5%	2.5%
Total Parent Municipality		177,672	198,509 11.7%	253,984 27.9%	278,248 9.6%	275,578	275,578	293,925 6.7%	307,152 4.5%	314,831 2.5%
			11.770	21.9%	9.0%	(1.0%)	-	0.7%	4.3%	2.5%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-				-	-		

Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

Senior Managers of Entities										
Basic Salaries and Wages			-	-	_	-	_	_	_	
Pension and UIF Contributions		_		_	_	_	_	_		_
Medical Aid Contributions		-	_				-		_	-
Overtime		-	-	-	-	-	_	-	_	-
Performance Bonus		-	-	-	-	-				-
Motor Vehicle Allowance	2	-	-	-	-	-	-	-	-	-
	3 3	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	_	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		177,672	198,509	253,984	278,248	275,578	275,578	293,925	307,152	314,831
% increase	4		11.7%	27.9%	9.6%	(1.0%)	-	6.7%	4.5%	2.5%
TOTAL MANAGERS AND STAFF	5,7	167,200	185,323	239,174	262,650	259,980	259,980	277,641	290,135	297,388

NC452 Ga-Segonyana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

NC452 Ga-Segonyana - Supporting Table SA23 Salar	ies, and	Jwanc		(political office				
Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		No.		1.				2.
Councillors	3							
Speaker	4	_	709,097		173,387			882,484
Chief Whip	-	_	648,624		115,116			763,740
Executive Mayor		_	762,546		329,360			1,091,906
Deputy Executive Mayor		_	702,040		323,300			1,031,300
Executive Committee		_	2,928,764		401,119			3,329,883
Total for all other councillors			7,400,421		1,742,402			9,142,823
Total Councillors	8	-	12,449,452	-	2,761,384			9,142,023
	0	-	12,449,452	-	2,701,304			15,210,050
Senior Managers of the Municipality	5							
Municipal Manager (MM)		_	1,723,048	2,373	235,312	141,141		2,101,874
Chief Finance Officer		_	1,172,765	2,374	257,567	157,350		1,590,056
			1,231,992	2,374	194,107	125,880		1,554,353
			927,046	2,374	338,906	104,900		1,373,332
			1,202,444	2,400	182,526	157,350		1,544,687
			1,202,444	2,307	102,320	157,550		1,044,007
								_
List of each offical with packages >= senior manager								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	6,257,295	11,968	1,208,418	686,621		8,164,302
A Heading for Each Entity	6,7							
List each member of board by designation	0,1							
								-
								_
								-
								_
								_
								_
								_
								_
								-
								_
								-
								_
								_
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
	0,10	-	-	-		-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	10	_	18,706,747	11 069	3,969,802	686,621		23,375,138
REMUNERATION	10		10,700,747	11,968	3,909,002	000,021		23,373,130

<u>References</u>

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee,

mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

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

Summary of Personnel Numbers	####		2023/24		Cı	ırrent Year 2024	/25	Bu	idget Year 2025/	26
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	29	-	-	29	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	-	-	-
Other Managers	7	18	18	-	20	20	-	-	-	-
Professionals		75	72	3	90	78	12	_	-	-
Finance		66	64	2	71	66	5	-	-	-
Spatial/town planning		8	7	1	13	9	4	-	-	_
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	_	_	_
Electricity		1	1	_	6	3	3	_	_	_
Water		-	-	-	-	-	_	_	_	_
Sanitation		_	-	_	-	_	_	_	_	_
Refuse		_	_	_	-	_	_	_	_	_
Other		_	_	_	-	_	_	_	_	_
Technicians		189	154	36	224	168	57	_	_	_
Finance		_	_	-		_	_	_	_	_
Spatial/town planning		_	_	_	-	_	_	_	_	_
Information Technology		4	4	-	9	6	3	_	_	_
Roads		25	21	4	30	23	7	_	_	_
Electricity		23	21	2	28	23	5	_	_	_
Water		21	20	- 1	26	22	4	_	_	_
Sanitation		30	24	. 7	35	26	10	_	_	_
Refuse		60	49	11	65	51	14	_	_	_
Other		26	15	11	31	17	14	_	_	_
Clerks (Clerical and administrative)		68	52	16	73	54	19	_	_	_
Service and sales workers		69	63	7	73	65	10	_	_	_
Skilled agricultural and fishery workers		_	-	-	-	-	-	_	_	_
Craft and related trades		_	_	_	_	_	_	_		-
Plant and Machine Operators		65	43	22	70	45	- 25	_	_	_
Elementary Occupations		11	43		16	43	- 25	_	_	_
TOTAL PERSONNEL NUMBERS	9	500	413	- 118	572	443	157	-		-
% increase	- ĭ	500	415	10	14.4%	7.3%	33.1%	(100.0%)	(100.0%)	(100.0%)
Total municipal employees headcount	6, 10					-	00.170	(((
	8, 10	_	_	-	-	-	-	_	-	-
Finance personnel headcount		-	-	-	-	-	-	_	-	-
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 Ye	ar 2025/26						Medium Te	erm Revenue and E Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue	1	45 200	45.000	45.000	45 000	45.000	45 200	45 200	45.000	45.000	45 200	45.000	45 200	404 500	100.000	407 745
Service charges - Electricity	1	15,382 4,119	184,586 49,424	192,893 51,648	197,715 52,939											
Service charges - Water Service charges - Waste Water Management	1	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	49,424 32,052	33,494	34,332
Service charges - Waste Management	1	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	20,021	20,826	21,223
Sale of Goods and Rendering of Services	1	243	243	243	243	243	243	243	243	243	243	243	243	2,918	3,049	3,125
Agency services	1	-	-	-	-	-	-		-	-	-	_	_		-	-
Interest	1	_	_	_	_	_	-	_	-	-	-	_	-	-	_	-
Interest earned from Receivables	1	484	484	484	484	484	484	484	484	484	484	484	484	5,805	6,066	6,217
Interest earned from Current and Non Current Assets	1	479	479	479	479	479	479	479	479	479	479	479	479	5,742	6,000	6,150
Dividends	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1	154	154	154	154	154	154	154	154	154	154	154	154	1,852	1,936	1,984
Licence and permits		362	362	362	362	362	362	362	362	362	362	362	362	4,346	4,542	4,655
Special rating levies	ı	-	-	-	-	-	-	-		-	-	-	-	-		-
Operational Revenue	ı	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	49,671	51,906	53,204
Non-Exchange Revenue	1															
Property rates	1	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	66,037	69,009	70,734
Surcharges and Taxes	1	-	-	-	-	-	-	-	- 770	-	-	-	-	-	-	- 0.022
Fines, penalties and forfeits Licences or permits	1	772	772	772	772	772	772	772	772	772	772	772	772	9,263	9,680	9,922
Transfer and subsidies - Operational	1	22,463	22,463	22,463	 22,463	 22,463	22,463	_ 22,463	22,463	22,463	22,463	22,463	22,463	269,556	274,565	277,012
Interest	1	513	513	513	513	513	513	513	513	513	513	513	513	6,154	6,431	6,592
Fuel Levy	1	515	- 515	515	-	- 515	-	515	- 515	- 515	- 515		-	0,134	0,431	0,552
Operational Revenue	1	_	-	_	_	_	-	-		-	-	_	_	-	_	-
Gains on disposal of Assets	1	_	_	_	_	_	-	_	-	-	-	_	-	-	_	-
Other Gains	1	_	-	_	_	_	-	_	-	-	-	-	-	-	_	-
Discontinued Operations	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribu		58,952	58,952	58,952	58,952	58,952	58,952	58,952	58,952	58,952	58,952	58,952	58,952	707,427	732,045	745,805
Expenditure									1							
Employee related costs	1	23,137	23,137	23,137	23,137	23,137	23,137	23,137	23,137	23,137	23,137	23,137	23,137	277,641	290,135	297,388
Remuneration of councillors	1	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	16,285	17,017	17,443
Bulk purchases - electricity	1	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	154,053	160,985	165,010
Inventory consumed	1	2,750	2,750	2,750	2,750	2,750 1,100	2,750	2,750	2,750	2,750	2,750	2,750	2,750	32,997	34,346	35,205
Debt impairment	1	1,100 5,833	1,100 5,833	1,100	1,100	5,833	1,100	1,100 5,833	1,100 5,833	1,100 5,833	1,100 5,833	1,100 5,833	1,100 5,833	13,200 70,000	13,794 73,150	14,139 74,979
Depreciation and amortisation Interest	1	5,633 30	5,633 30	5,833 30	5,833 30	5,033 30	5,833 30	5,633 30	5,633 30	5,033	5,033	30	5,633 30	356	372	74,979 382
Contracted services	1	9,084	9,084	9,084	9,084	9,084	9,084	9,084	9,084	9,084	9,084	9,084	9,084	109,013	111,312	104,462
Transfers and subsidies	1	5,004	5,004	5,004	5,004	5,004	5,004	5,004	5,004	5,004	5,004	5,004	5,004	60	63	64
Irrecoverable debts written off	1	62	62	62	62	62	62	62	62	62	62	62	62	738		791
Operational costs	1	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	77,360	80,841	82,862
Losses on disposal of Assets	1	·		-		-		·	-			-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	751,702		792,724
Surplus/(Deficit)		(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(3,690)	(44,275)	(50,743)	(46,919)
Transfers and subsidies - capital (monetary allocations)	1								1							
	1	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	103,972	129,356	56,740
Transfers and subsidies - capital (in-kind)	1 -	-	-		-	-	-	-		-	-	-	-	-	-	-
		4,975	4 075	4.075	4.075	4 075	1075	1075	1 1 1 1 1	4 075	4.075	4 075	4 4 7 7	50.000		
Surplus/(Deficit) after capital transfers & contributions			4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,698	78,614	9,821
Income Tax	1 -	-	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,698	78,614	9,821
Surplus/(Deficit) after income tax Share of Surplus/Deficit attributable to Joint Venture	ı 🖡	4,975	4,975	4,9/5	4,975	4,9/5	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,698	/8,014	9,821
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	ı I		_	_						_	_		_			_
Surplus/(Deficit) attributable to municipality	1 F	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,698	78,614	9,821
Share of Surplus/Deficit attributable to Associate	ı h	4,515	4,975	-,515	4,915	4,975	4,515	-,513	4,913	4,915	4,575	-,515	-,515		-	- 3,021
share of ourpluor bonon antibulable to Associate	ı 1							_					-			
Intercompany/Parent subsidiary transactions	i 📘				-	-	-	- 1	- 1	-	-	-	-	-	-	-

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

Description	###			<u></u>	•	. ,	Budget Ye	ar 2025/26						Medium Term	Revenue and Expe	nditure Framework
R thousand		July	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	8,711	8,711	9,102	9,330
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	119,361	119,361	124,732	127,850
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	4,784	4,784	5,000	5,125
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	4,145	4,145	4,331	4,440
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	1,798	1,798	1,879	1,926
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	61,316	61,316	64,075	65,677
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	17,806	17,806	18,607	19,073
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	371	371	387	397
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-	-	267,607	267,607	282,415	270,092
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	192,776	192,776	214,875	168,997
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	72,693	72,693	73,358	65,559
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	60,033	60,033	62,638	64,080
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	811,400	811,400	861,401	802,545
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		_	-	-	-	-	-	-	-	-	-	_	27,030	27,030	28,111	28,813
Vote 2 - FINANCE AND ADMINISTRATION		_	_	_	_	_	_	_	_	_	_	_	233,606	233,606	244,119	250,222
Vote 3 - COMMUNITY AND SOCIAL SERVICES		_	_	_	_	_	_	_	_	_	_	_	19,468	19,468	20,344	20,853
Vote 4 - SPORTS & RECREATION		_	_	_	_	_	_	_	_	_	_	_	17,968	17,968	18,777	19,246
Vote 5 - PUBLIC SAFETY		_	_	_	_	_	_	_	_	_	_	_	9,771	9,771	10,210	10,466
Vote 6 - PLANNING AND DEVELOPMENT		_	_	_	_	_	_	_	_	_	_	_	48,173	48,173	50,341	51,599
Vote 7 - ROAD TRANSPORT		_	_	_	_	_	_	_	_	_	_	_	67,183	67,183	70,206	71,961
Vote 8 - ENVIRONMENTAL PROTECTION		_	_	_	_	_	_	_	_	_	_	_	300	300	314	321
Vote 9 - ENERGY SOURCES		_	_	_	_	_	_	_	_	_	_	_	187,236	187,236	195,662	200,554
Vote 10 - WATER MANAGEMENT		_	_	_	_	_	_	_	_	_	_	_	81,104	81,104	84,754	86,873
Vote 11 - WASTE WATER MANAGEMENT		_	_	_	_	_	_	_	_	_	_	_	33,132	33,132	32,016	23,183
Vote 12 - WASTE MANAGEMENT		_	_	_	_	_	_	_	_	_	_	_	26,731	26,731	27,934	28,632
Vote 13 - Other		_	_	_	_	_	_	_	_	_	_	_	20,101	20,701	21,001	20,002
Vote 14 -			_	_				_	_	_	_			_		
Vote 15 -		_	_	_			_	_	_	_	_		_	_	_	
Total Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	751,702	751,702	782,787	792,724
Surplus/(Deficit) before assoc.		-		-		-		-	-	-	-	-	59,698	59,698	78,614	9,821
,		-			-	-	-	-	-			-	55,050	55,050	70,014	3,021
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	- 70 644	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	59,698	59,698	78,614	9,821

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

Description	###						Budget Ye	ar 2025/26						Medium Te	erm Revenue and Framework	Expenditure
R thousand	-	July	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		10,673	10,673	10,673	10,673	10,673	10,673	10,673	10,673	10,673	10,673	10,673	10,673	128,071	133,834	
Executive and council		726	726	726	726	726	726	726	726	726	726	726	726	8,711	9,102	,
Finance and administration		9,801	9,801	9,801	9,801	9,801	9,801	9,801	9,801	9,801	9,801	9,801	9,801	117,608		125,973
Internal audit		146	146	146	146	146	146	146	146	146	146	146	146	1,752	1,831	1,877
Community and public safety		2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	26,121	27,297	27,979
Community and social services		399	399	399	399	399	399	399	399	399	399	399	399	4,784	5,000	5,125
Sport and recreation		345	345	345	345	345	345	345	345	345	345	345	345	4,145	4,331	4,440
Public safety		1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	17,192	17,966	18,415
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5,342	5,342	5,342	5,342	5,342	5,342	5,342	5,342	5,342	5,342	5,342	5,342	64,098	66,983	68,657
Planning and development		5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	61,316	64,075	65,677
Road transport		201	201	201	201	201	201	201	201	201	201	201	201	2,412	2,520	2,583
Environmental protection		31	31	31	31	31	31	31	31	31	31	31	31	371	387	397
Trading services		49,426	49,426	49,426	49,426	49,426	49,426	49,426	49,426	49,426	49,426	49,426	49,426	593,109	633,287	568,729
Energy sources		22,301	22,301	22,301	22,301	22,301	22,301	22,301	22,301	22,301	22,301	22,301	22,301	267,607	282,415	270,092
Water management		16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	192,776	214,875	168,997
Waste water management		6,058	6,058	6,058	6,058	6,058	6,058	6,058	6,058	6,058	6,058	6,058	6,058	72,693		
Waste management		5,003	5,003	5,003	5,003	5,003	5,003	5,003	5,003	5,003	5,003	5,003	5,003	60,033		
Other		_	_	_	_	_	_	_	_	_	_	_	_	-	-	-
Total Revenue - Functional	-	67,617	67,617	67,617	67,617	67,617	67,617	67,617	67,617	67,617	67,617	67,617	67,617	811,400	861,401	802,545
⊻ Expenditure - Functional							-		-		-					
Governance and administration		21,720	21,720	21,720	21,720	21,720	21,720	21,720	21,720	21,720	21,720	21,720	21,720	260,636	272,229	279,035
Executive and council		2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	200,030		28,813
Finance and administration		18,653	18,653	18,653	18,653	18,653	18,653	18,653	18,653	18,653	18,653	18,653	18,653	223,838	- ,	
		814	814	814	814	814	814	814	814	814	814	814	814	9,768		
Internal audit		6.270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6.270	6.270	6,270	6,270	9,700 75,236		
Community and public safety		1,622			1,622	1,622		,	,		1,622	,	,	19,468		20,853
Community and social services		· · · · · ·	1,622	1,622			1,622	1,622	1,622	1,622		1,622	1,622			,
Sport and recreation		1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	17,968		
Public safety		3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	37,800	39,501	40,488
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	_	-	_	-
Economic and environmental services		7,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	87,627		,
Planning and development		4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	48,173		51,599
Road transport		3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	39,154		
Environmental protection		25	25	25	25	25	25	25	25	25	25	25	25	300		
Trading services		27,350	27,350	27,350	27,350	27,350	27,350	27,350	27,350	27,350	27,350	27,350	27,350	328,203	,	
Energy sources		15,603	15,603	15,603	15,603	15,603	15,603	15,603	15,603	15,603	15,603	15,603	15,603	187,236		,
Water management		6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	6,759	81,104	84,754	
Waste water management		2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	33,132		.,
Waste management		2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	26,731	27,934	28,632
Other		-	-	-	-	-	-	_	-	-	-	-	-	-	-	-
Total Expenditure - Functional		62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	751,702		
Surplus/(Deficit) before assoc.		4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,698	78,614	9,821
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	_	-	-	-
Surplus/(Deficit)	1	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,698	78,614	9,821

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

Description	###	1			<u> </u>		Budget Ye	'ear 2025/26						Medium Ter	rm Revenue and I Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	Мау	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated	1	'	· · · · ·	· · · ·			,,	,,		,,						
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-		-	-	-		- '
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	(-)	- /	-	-	-		
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	(-)		-	-	-		
Vote 4 - SPORTS & RECREATION		- 7	-	-	-	-	-	-	-	(-)	- /	-	-	-		
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	(-)		-	-	-		- '
Vote 6 - PLANNING AND DEVELOPMENT		/	-	-	-	-	-	-	-	(-)	(-)	-	-	-		- '
Vote 7 - ROAD TRANSPORT	/	- 7	-	-	-	(-)	-	-	(- /			(-)	-	-	-	
Vote 8 - ENVIRONMENTAL PROTECTION		7	-	-	-	-	-	-	-	(-)		-	-	-		- '
Vote 9 - ENERGY SOURCES		- 7	-	-	-	-	-	-	- /	(-)	- /	-)	-	-		- '
Vote 10 - WATER MANAGEMENT		7	-	-	- /	- /	-	-	- /	(-)		-)	-	-		- '
Vote 11 - WASTE WATER MANAGEMENT		7	-	-	-	-	-	-	-	(-)		-	-	-		
Vote 12 - WASTE MANAGEMENT		- 7	-	-	-	-	-	-	-	(-)	- /	-	-	-		- '
Vote 13 - Other	/	- 7	-	-	-	(-)	-	-	(- /			(-)	-	-	-	
Vote 14 -		/	-	-	-	-	-	-	- /	(-)		-)	-	-		
Vote 15 -			-	-	-	-	-	-	/	<u> </u>				-	-	
Capital multi-year expenditure sub-total	2	-	-	-	-	-	1 - 1	-	-		-	, – I	-	-	-	-
Single-year expenditure to be appropriated		i '	1	1	1	1 1	1	1	1 '	1 1	1	i 1				1
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-		-	- 1	-	-	
Vote 2 - FINANCE AND ADMINISTRATION		/	-	-	-	-	-	-	-	(-)		-	1,750	1,750		-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		/	-	-	-	(-	-	- /	(-)	- /	-	-	-	16,679	-
Vote 4 - SPORTS & RECREATION		/	-	-	-	-	-	-	-		- /	-	4,000	4,000		-
Vote 5 - PUBLIC SAFETY		/	-	-	-	-	-	-	-	(-)	- /	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		/	-	-	-	-	-	-	-		- /	-	100	100		-
Vote 7 - ROAD TRANSPORT		/	-	-	-	-	-	-	- /		- /	-	49,972	49,972	20,790	-
Vote 8 - ENVIRONMENTAL PROTECTION		/	-	-	- /	-	-	-	- /	(-	-	-		-
Vote 9 - ENERGY SOURCES		/	-	-	-	-	-	-	-		- /	-	21,000	21,000	24,000	-
Vote 10 - WATER MANAGEMENT	/	/	-	-	-	-	-	-	-			-	38,000	38,000	34,094	
Vote 11 - WASTE WATER MANAGEMENT	/	/	-	-	-	-	-	-	-			-	-	-		-
Vote 12 - WASTE MANAGEMENT	/	/	-	· - /	((-	-	- /				-	-		
Vote 13 - Other	/	/	- /	-	-	-	-	-	- /				-	-		
Vote 14 -	/	/	(-	(-	-	-	1 - /	1 -)		-	-	-	-	-
Vote 15 -	/	-	-	-	-	-	-	-	-			-	-	-		-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	114,822		95,563	
Total Capital Expenditure	2	-	-	-	-	-	-	-	-			-	114,822	114,822	95,563	-

NC452 Ga-Segonvana	 Supporting Tak 	le SA29 Budgete	ed monthly car	oital expenditure (functional classification)

Description	###		<u> </u>	<u> </u>			Budget Yea	ar 2025/26						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	Мау	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		146	146	146	146	146	146	146	146	146	146	146	146	1,750	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		146	146	146	146	146	146	146	146	146	146	146	146	1,750	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		333	333	333	333	333	333	333	333	333	333	333	333	4,000	16,679	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	16,679	-
Sport and recreation		333	333	333	333	333	333	333	333	333	333	333	333	4,000	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Economic and environmental services		4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	50,072	20,790	-
Planning and development		8	8	8	8	8	8	8	8	8	8	8	8	100	-	-
Road transport		4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	49,972	20,790	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	59,000	58,094	-
Energy sources		1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000	24,000	-
Water management		3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	38,000	34,094	-
Waste water management		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Other		-	-	-	-	-	-	-	-	-	-		-		-	-
Total Capital Expenditure - Functional	2	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	114,822	95,563	-
Funded by:																
National Government		8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	103,972	95,563	_
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)		_	-	_	-	_	_	_	-	_	-	_	_	-	-	-
Transfers recognised - capital		8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	103,972	95,563	-
Borrowing		-	-	_	-	-	-	_	_	_	-	_	_	-	_	-
Internally generated funds		904	904	904	904	904	904	904	904	904	904	904	904	10,850		-
Total Capital Funding		9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	114,822	95,563	-
	1	0,000	0,000	0,000	0,000	-,	0,000	0,000	0,000	0,000	0,000	0,000	0,000	,022	00,000	

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

MONTHLY CASH FLOWS						Budget Ye	ar 2025/26						Medium Te	rm Revenue and Framework	Expenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	70,743	73,926	75,775
Service charges - electricity revenue	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	14,649	175,793	183,704	188,296
Service charges - water revenue	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	4,359	52,313	54,667	56,033
Service charges - sanitation revenue	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	30,926	32,317	33,125
Service charges - refuse revenue	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	19,032	19,797	20,175
Rental of facilities and equipment	154	154	154	154	154	154	154	154	154	154	154	154	1,852	1,936	1,984
Interest earned - external investments	479	479	479	479	479	479	479	479	479	479	479	479	5,742	6,000	6,150
Interest earned - outstanding debtors	104	104	104	104	104	104	104	104	104	104	104	104	1,248	1,304	1,336
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	771	771	771	771	771	771	771	771	771	771	771	771	9,251	9,667	9,909
Licences and permits	362	362	362	362	362	362	362	362	362	362	362	362	4,346	4,542	4,655
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	22,463	22,463	22,463	22,463	22,463	22,463	22,463	22,463	22,463	22,463	22,463	22,463	269,556	274,565	277,012
Other revenue	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	68,907	68,476	56,171
Cash Receipts by Source	59,142	59,142	59,142	59,142	59,142	59,142	59,142	59,142	59,142	59,142	59,142	59,142	709,708	730,901	730,622
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National /															
Provincial and District)	8,664	8.664	8.664	8.664	8.664	8.664	8.664	8.664	8.664	8,664	8.664	8.664	103.972	129.356	56,740
	0,004	0,004	0,004	0,004	0,004	0,004	0,004	0,004	0,004	0,004	0,004	0,004	103,972	129,330	30,740
Transfers and subsidies - capital (monetary allocations) (Nat / Prov															
Departm Agencies, Households, Non-profit Institutions, Private															
Enterprises, Public Corporatons, 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	_	-	-	-	-	_	_	-	-	_	-	-	_	-	_
Total Cash Receipts by Source	67,807	67,807	67,807	67,807	67,807	67,807	67,807	67,807	67,807	67,807	67,807	67,807	813,680	860,257	787,362
		,	,		,	,	,	,	,	,	.,	,	,		,
Cash Payments by Type	23,116	23,116	23,116	23.116	23,116	23,116	23.116	23,116	23.116	23,116	23,116	23,116	277.391	289.874	297.120
Employee related costs Remuneration of councillors	1,357	1,357	1,357	1,357	1,357	1,357	1,357		1,357	1,357	1,357	1,357	16,285	209,074	297,120
Interest	1,357	1,357	30	1,357	30	30	1,357	1,357 30	30	1,357	1,357	1,357	356	372	382
Bulk purchases - electricity	12,838	12.838	12,838	12,838	12,838	12,838	12.838	12,838	12,838	12,838	12,838	12.838	154.053	160.985	165,010
Acquisitions - water & other inventory	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,910	32,997	34.346	35,205
		1					1.11								
Contracted services	9,043	9,043	9,043	9,043	9,043	9,043	9,043	9,043	9,043	9,043	9,043	9,043	108,513	110,789	103,926
Transfers and subsidies - other municipalities	-	-	-		-	-	-	-	-	-		-	-	-	-
Transfers and subsidies - other	5	5	5	5	5	5	5	5	5	5	5	5	60	63	64
Other expenditure	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	76,153	79,580	81,570
Cash Payments by Type	55,469	55,469	55,469	55,469	55,469	55,469	55,469	55,469	55,469	55,469	55,469	55,644	665,807	693,027	700,720
Other Cash Flows/Payments by Type															
Capital assets	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	114,822	95,563	-
Repayment of borrowing	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	4,792	(2,500)	-	-
Other Cash Flows/Payments	- 1	- 1	- 1		- 1	- 1	- 1	- 1	i	- 1		-	- 1	-	-
Total Cash Payments by Type	64,830	64,830	64,830	64,830	64,830	64,830	64,830	64,830	64,830	64,830	64,830	70,004	778,129	788,590	700,720
NET INCREASE/(DECREASE) IN CASH HELD	2,977	2,977	2,977	2,977	2,977	2,977	2,977	2,977	2,977	2,977	2,977	(2,197)	35,551	71,668	86,642
Cash/cash equivalents at the month/year begin:	36,946	39,924	42,901	45,878	48,855	51,832	54,809	57,786	60,764	63,741	66,718	69,695	36,946	72,498	144,165
Cash/cash equivalents at the month/year end:	39,924	42,901	45,878	48.855	51,832	54,809	57,786	60,764	63,741	66,718	69,695	67,498	72,498	144,165	230,808

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

Description	Ref	2021/22	2022/23	2023/24	Cu	urrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
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 Corporatons, Higher Educational Institutions) &										
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		_	_	_	-	_	-	_	_	_
Interest		_	_	_	_	_		_	_	_
Inventory consumed and bulk purchases		-	-	_	-	_	-	-	_	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)		- -	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing				_	_	_	_	_	_	
Internally generated funds		_	_	_	_	_	_	_	_	_
Total sources of capital funds		-	-	-	-	-	-	-	-	-
•										
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		_	-	_	_	-	-	_	_	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

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	Monetary value of agreement 2.
Name of organisation	WILLIS	Number		contract	R thousand

<u>References</u>
1. Total agreement period from commencement until end
2. Annual value

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Mediu	Im Term Revenue Framework	& Expenditure	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contrac Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate							
Parent Municipality: Revenue Obligation By Contract	2													
Contract 1 Contract 2 Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1 Contract 2 Contract 3 etc														-
Total Operating Expenditure Implication Capital Expenditure Obligation By Contract	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 1 Contract 2 Contract 3 etc	2													-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities: <u>Revenue Obligation By Contract</u>	2													
Contract 1 Contract 2 Contract 3 etc														
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc	2													
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract Contract 1	2													-
Contract 2 Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication	-	-	-	-	-	-	_	-	-	_	-	-	-	-

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

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 R5 million. 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 S	A34a	Capital exper	diture on nev	v assets by as	set class					
Description	###	2021/22	2022/23	2023/24	Cu	urrent Year 2024/	25	2025/26 Mediu	m Term Revenue Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Su	b-clas	<u>s</u>								
Infrastructure		71,487	77,788	69,568	94,080	113,273	113,273	36,000	34,094	-
Roads Infrastructure		-	-	-	-	24,291	24,291	-	-	-
Roads		-	-	-	-	24,291	24,291	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		46,909	29,018	37,413	53,183	53,183	53,183	15,000	14,000	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		46,909	29,018	37,413	53,183	53,183	53,183	15,000	14,000	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations	1	-	-	-	-	-	-	-	-	-
MV Switching Stations MV Networks	1	-	-	-	-	_		-		-
MV Networks LV Networks	1			_	_	_			_	-
Capital Spares	1			_	_	_			_	
Water Supply Infrastructure		24,578	48,770	32,155	40,897	35,799	35,799	21,000	20,094	_
Dams and Weirs		24,010	-	-	40,001			21,000	-	_
Boreholes		_	_	_	_				_	_
Reservoirs		_	_	_	_	_	_	_	_	_
Pump Stations		_	_	_	_	_	_	_	_	_
Water Treatment Works		_	_	_	_	_	_	_	_	_
Bulk Mains		-	-	_	_	_	_	_	-	_
Distribution		24,578	48,770	32,155	40,897	35,799	35,799	21,000	20,094	_
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	1	-	-	-	-	-	-	-	-	-
Rail Infrastructure	1	-	-	-	-	-	-	-	-	-
Rail Lines	1	-	-	-	-	-	-	-	-	-
Rail Structures	1	-	-	-	-	-	-	-	-	-
Rail Furniture	1	-	-	-	-	-	-	-	-	-
Drainage Collection	1	-	-	-	-	-	-	-	-	-
Storm water Conveyance	1	-	-	-	-	-	-	-	-	-
Attenuation	1	-	-	-	-	-	-	-	-	-
MV Substations	1	-	-	-	-	-	-	-	-	-
LV Networks	1	-	-	-	-	-	-	-	-	-
Capital Spares	1	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	1	-	-	-	-	-	-	-	-	-
Sand Pumps	1	-	-	-	-	-	-	-	-	-
Piers	1	-	-	-	-	-	-	-	-	-
Revetments	1	-	-	-	-	-	-	-	-	-
Promenades Conital Sparson	1	-	-	-	-	-	-	-	-	-
Capital Spares	1	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-		-	-	-
Data Centres	1	-	-	-	-	-	-	-	-	-
Core Layers	1	-	-	-	-	-	-	-	-	-
Distribution Layers	1	-	-	-	-	-	-	_	-	-
Capital Spares	1	-	-	-	-	-	-	-	-	-
-								•		

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

Community Assets	19,507	9,259	1,097	13,809	9,462	9,462	-	16,679	-
Community Facilities	19,507	9,259	1,097	13,809	9,462	9,462	-	16,679	-
Halls	7,092	-	1,097	13,809	9,462	9,462	-	16,679	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	12,415	9,259	-	-		_	_	-	-
Testing Stations Museums	_	_	_	_	_	_		_	_
Galleries									1
Theatres	-	-	-	-	-	-	-	-	_
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities Markets	-	-	-	-	-	-	-	-	-
Stalls				1		1			
Abattoirs	-	-	-	-	-	-	-	-	_
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings Works of Art	-	-	-	-	_	_		-	-
Works of Art Conservation Areas	_	-	-		_	_	_	-	-
Other Heritage		_	_			_		_	
-									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property		-	1	1	1	1	1	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	2,720	8,259	22,972	11,000	6,000	6,000	-	-	-
Operational Buildings	2,720	8,259	22,972	11,000	6,000	6,000	-	-	-
Municipal Offices	2,460	5,953	20,193	8,000	3,000	3,000	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores Laboratories	_	_	_	1	1	_	1	_	_
Training Centres									1
Manufacturing Plant	-	-	_	_	_	_	_	_	_
Depots	-	-	-	-	_	-	-	-	_
Capital Spares	260	2,306	2,779	3,000	3,000	3,000	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications Load Settlement Software Applications	_	-	_	_	_	_	_	-	-
Load Settlement Software Applications Unspecified	1	_	_	1	_	_	1	_	_
Computer Equipment	-	2,463	836	2,000	2,000	2,000	750	-	-
Computer Equipment	-	2,463	836	2,000	2,000	2,000	750	-	-
Furniture and Office Equipment	1,528	675	2,474	2,350	2,350	2,350	750	-	-
Furniture and Office Equipment	1,528	675	2,474	2,350	2,350	2,350	750	-	-
Machinery and Equipment	(2,145)	2,164	283	2,375	3,125	3,125	5,350	-	-
Machinery and Equipment	(2,145)	2,164	283	2,375	3,125	3,125	5,350	-	-
Transport Assets	-	1,335	-	-	111	111	-	-	-
Transport Assets	-	1,335	-	-	111	111	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources Mature		-	-		-	-			-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	_	_	_	_	_	_	_	_	-
Immature	-		-	-	-	-	-	-	-
Policing and Protection	-	-	-			-	-	-	-
			_			_			

	93.096	101.944	97.230	125.614	136.321	136.321			
Zoological plants and animals	-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	2021/22	2022/23	2023/24	Ci	urrent Year 2024/	25		n Term Revenue Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year 2027/28
Capital expenditure on renewal of existing assets by As	sset C			outcome					LULULI	2021/20
nfrastructure Deada Infrastructure		-	4,348	-	4,000	4,000	4,000	3,000	-	
Roads Infrastructure Roads		-	-	-	-	-	-	-	-	
Road Structures		_	_	_	_	_	_	_	_	
Road Furniture		_	_	_	_	_	-	-	_	
Capital Spares		_	_	_	_	_	-	-	_	
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	4,348	-	4,000	4,000	4,000	3,000	-	
Power Plants		-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	
MV Networks		-	4,348	-	4,000	4,000	4,000	3,000	-	
LV Networks		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	
Water Supply Infrastructure	1	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	
Boreholes	1	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	
Pump Stations	1	-	-	-	-	-	-	-	-	
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	1	-	-	-	-	-	-	-	-	
MV Substations	1	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	
Core Layers	1	-	-	-	-	-	-	-	-	
Distribution Layers	1	-	-	-	-	-	-	-	-	
Capital Spares	1	-	-	-	-	-	-	-	-	
ommunity Assets	1	-	-	-	-	-	-	-	-	
Community Facilities	1	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	
Centres Crèches		1	_		1		-	_	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	1	-	-	-	-	-	-	-	-	
Testing Stations Museums		1	-	-	-	-	-	_	-	

Galleries Theatres		1	-	-	1	1	1	-	-	-
Libraries		-	_	-	-	-		-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police Parks		1	-	-	-	-	1	-	-	1
Public Open Space		-	-	-	-	-		-	-	_
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities Markets		1	_	-	1	-	1	1	1	Ξ.
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports Taxi Ranks/Bus Terminals		1	-	-	-	-	1	-	-	1
Capital Spares		-	-	-	-	-		-		
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-		-	-	-
Heritage assets		-	-	-	-	-	-	-	_	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings Works of Art		1	-	-	-	-	1	-	-	1
Conservation Areas		- 2	_	_	_	_		_	_	
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	_	-	_	_	-	-	_	-
Investment properties Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property			_	_	_	_		_	_	_
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets										
Other assets Operational Buildings		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Municipal Offices		-	_	_	_	_		_	_	-
Pay/Enquiry Points Building Plan Offices			_	_	_	_		_	_	-
Workshops			_	_	_	_		_	_	
Yards			_	-	_	_		_	_	
Stores			_	_	_	_		_	_	_
Laboratories		_	_	_	_	_	_	_	_	_
Training Centres		-	_	-	_	_	_	_	_	_
Manufacturing Plant		-	_	-	_	_	_	_	_	_
Depots		-	-	_	_	_	_	_	_	_
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	_	-	_	_	_	_
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources			•		•	•	•		•	
Mature					-	-				
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature Policing and Protection			-		-	-	-	-		-
Policing and Protection Zoological plants and animals		-	_	_	_	_		_	_	_
	1		4,348							
Total Capital Expenditure on renewal of existing assets Renewal of Existing Assets as % of total capex		-	4,348 3.0%	- 0.0%	4,000 2.4%	4,000 2.1%	4,000 2.1%	3,000 2.6%	- 0.0%	- 0.0%
Nonowal OI EXISTING ASSETS AS 76 OF TOTAL CAPEX										
Renewal of Existing Assets as % of deprecn"	0	0.0%	6.6%	0.0%	6.7%	5.7%	5.7%	4.3%	0.0%	0.0%

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

Description	###	2021/22	2022/23	2023/24	Cu	urrent Year 2024/2	25	2025/26 Mediu	m Term Revenue Framework	e & Expenditure
R thousand	1	Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	
Repairs and maintenance expenditure by Asset Class/		Outcome	Outcome	Outcome	Original Budget	Budget	Forecast	2025/26	2026/27	2027/28
			45.007	40.000					40.000	10.070
Infrastructure Roads Infrastructure		12,559 4,151	15,897 4,522	12,238 3,707	13,000 6,000	17,000 6,000	17,000 6,000	13,045 5,500	13,632 5,748	13,973 5,891
Roads		4,151	4,522	3,707	6,000	6,000	6,000	5,500	5,748	5,891
Road Structures		-	-		_	-	_	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,408	11,375	8,531	7,000	- 11,000	11,000	7,545	7,885	8,082
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		109	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		6,954	11,375	7,293	6,000	10,000	10,000	6,500	6,793	6,962
LV Networks		1,345	-	1,239	1,000	1,000	1,000	1,045	1,092	1,119
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		-	-	_	-	-	_	-	-	-
Rail Furniture Drainage Collection				-				-	_	-
Storm water Conveyance		-	-	_	-	-	_	_	-	-
Attenuation		-	_	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers Bevetmente		-	-	-	-	-	-	-	-	-
Revetments Promenades		-	-	_	-	-	-	-	-	-
Capital Spares		_	_	_	-			_	_	_
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-		-	
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
			-	-	-	-	_	-	-	-
Crèches Clinics/Care Centres		-	_		_	-		_	_	_

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	_	-	-	-	-	-	-	-
Markets			1	_	_	_	_	_	
Stalls	-	-	_	_	-	_	_	-	_
Abattoirs	_	-	_	_	-	_	_	-	_
Airports	-	-	-	-	-	-	-	-	_
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1,434	3,768	1,905	2,553	1,701	1,701	1,618	1,691	1,733
Operational Buildings	1,434	3,768	1,905	2,553	1,701	1,701	1,618	1,691	1,733
Municipal Offices	1,434	3,768	1,905	2,553	1,701	1,701	1,618	1,691	1,733
Pay/Enquiry Points	-	-	-						-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	_
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses						_	-	-	-
	-	-	-	-	-				
Computer Software and Applications	-		-	-	-	_	-	-	-
Computer Software and Applications Load Settlement Software Applications		-						-	-
Computer Software and Applications	-	-	-	-		-	-		
Computer Software and Applications Load Settlement Software Applications Unspecified	-	- -	-	-	-	- -	-	-	-
Computer Software and Applications Load Settlement Software Applications	-	- - -	- -		- - -	-		-	-
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment		- - - -	- - -			- - -			- - -
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment	- - - - 4,028	- - - - 4,289	- - - - 3,726	- - - 4,500	- - - - 4,500	- - - 4,500	- - - 4,698	- - - 4,909	- - - 5,032
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment		- - - - 4,289 4,289	- - - 3,726	- - - 4,500 4,500	- - - 4,500 4,500	- - - 4,500 4,500	- - - 4,698 4,698	- - - 4,909 4,909	- - - 5,032 5,032
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment		- - - - 4,289 4,289 6,293	- - - 3,726 3,726 15,347	- - - 4,500 4,500 4,552	- - - 4,500 4,500 4,102	- - - 4,500 4,500 4,102	- - - 4,698 4,698 4,480	- - - 4,909 4,909 4,682	- - - 5,032 5,032 4,799
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment		- - - - 4,289 4,289	- - - 3,726	- - - 4,500 4,500	- - - 4,500 4,500	- - - 4,500 4,500	- - - 4,698 4,698	- - - 4,909 4,909	- - - 5,032 5,032
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets		- - - 4,289 4,289 6,293 6,293 854	- - - 3,726 3,726 15,347 15,347 695	- - - 4,500 4,500 4,552 4,552 944	- - - 4,500 4,500 4,102 4,102 844	- - - 4,500 4,500 4,102 4,102 844	- - - 4,698 4,698 4,480 4,480 4,480 700	- - 4,909 4,682 4,682 732	- - 5,032 5,032 4,799 4,799 750
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment		- - - 4,289 4,289 6,293 6,293	- - - 3,726 3,726 15,347 15,347	- - - 4,500 4,500 4,552 4,552	- - - 4,500 4,500 4,102 4,102	- - - 4,500 4,102 4,102	- - - 4,698 4,698 4,480 4,480	- - - 4,909 4,682 4,682	- - 5,032 5,032 4,799 4,799
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Iransport Assets Transport Assets		- - - 4,289 4,289 6,293 6,293 854	- - - 3,726 3,726 15,347 15,347 695	- - - 4,500 4,500 4,552 4,552 944	- - - 4,500 4,500 4,102 4,102 844	- - - 4,500 4,500 4,102 4,102 844	- - - 4,698 4,698 4,480 4,480 4,480 700	- - 4,909 4,682 4,682 732	- - 5,032 5,032 4,799 4,799 750
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Iransport Assets Transport Assets		- - - 4,289 4,289 6,293 6,293 854 854	- - - 3,726 3,726 15,347 15,347 695 695	- - - 4,500 4,552 4,552 944 944		- - - 4,500 4,500 4,102 4,102 844 844	- - - 4,698 4,698 4,480 4,480 700 700	- - - 4,909 4,682 4,682 732 732	- - - 5,032 5,032 4,799 4,799 750 750
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land Land		- - - - 4,289 4,289 6,293 6,293 6,293 854 854 - -			- - - 4,500 4,600 4,102 4,102 844 844 - -			- - - 4,909 4,682 4,682 732 732 732 - -	- - 5,032 5,032 4,799 4,799 750 750 - -
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land Land Zoo's, Marine and Non-biological Animals		- - - 4,289 4,289 6,293 6,293 6,293 8,54 8,54 - - -			- - - 4,500 4,500 4,102 4,102 844 844 - - -	- - 4,500 4,500 4,102 844 844 844 - -		- - - 4,909 4,682 4,682 732 732 732 - - -	- - 5.032 5.032 4.799 4.799 750 750 - - -
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land Land		- - - 4,289 4,289 6,293 6,293 6,293 854 854 854 - - -			- - - 4,500 4,600 4,102 4,102 844 844 - -			- - - 4,909 4,682 4,682 732 732 732 - -	- - 5,032 5,032 4,799 4,799 4,799 750 750 - - - - - - - - - -
Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Iransport Assets Transport Assets Land Land Zoo's, Marine and Non-biological Animals		- - - 4,289 4,289 6,293 6,293 6,293 8,54 8,54 - - -			- - - 4,500 4,500 4,102 4,102 844 844 - - -	- - 4,500 4,500 4,102 844 844 844 - -		- - - 4,909 4,682 4,682 732 732 732 - - -	- - 5.032 5.032 4.799 4.799 750 750 - - -

1	1									
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-				-	-		
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	21,598	31,101	33,912	25,550	28,147	28,147	24,542	25,646	26,287
			A 141	A A						
R&M as a % of PPE & Investment Property		1.4%	2.1%	2.2%	1.5%	1.6%	1.6%	1.3%	1.3%	1.4%
R&M as % Operating Expenditure		4.2%	5.3%	5.1%	3.7%	3.9%	3.9%	3.4%	3.4%	3.4%

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

NC452 Ga-Segonyana - Supporting Table S	A34u	Depreciation	by asset clas	s				202E/26 Mediu	m Tarm Bauanua	9 Evnenditure
Description	###	2021/22	2022/23	2023/24	Cu	urrent Year 2024/	25	2023/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Depreciation by Asset Class/Sub-class	-	Outcome	Outcome	Outcome		Budget	Forecast	2025/26	2026/27	2027/28
Infrastructure		47,810	56,571	69,965	49,004	58,268	58,268	58,268	60,890	62,412
Roads Infrastructure		22,529	26,399	26,429	18,000	22,334	22,334	22,334	23,339	23,922
Roads		22,529	26,399	26,429	18,000	22,334	22,334	22,334	23,339	23,922
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection Storm water Conveyance		_	-	_	-	-	-	-	-	_
Attenuation		_	_	_	_	_	_	_	_	_
Electrical Infrastructure		4,974	5,071	10,629	6,500	8,593	8,593	8,593	8,980	9,204
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4,974	5,071	10,629	6,500	8,593	8,593	8,593	8,980	9,204
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		_	_	_	-	_	_	_	_	_
Water Supply Infrastructure		14,615	18,824	24,551	18,129	20,952	20,952	20,952	21,895	22,442
Dams and Weirs			-	-	-	-	-	-	- 21,095	-
Boreholes		-	_	-	7,000	7,125	7,125	7,125	7,446	7,632
Reservoirs		-	-	-	3,500	4,599	4,599	4,599	4,806	4,926
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		14,615	18,824	24,551	7,629	9,228	9,228	9,228	9,643	9,885
Distribution Points PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		_	_	_	-	_	_	_	_	-
Sanitation Infrastructure		4,672	5,057	6,966	5,000	6,000	6,000	6,000	6,270	6,427
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		4,672	5,057	6,966	5,000	6,000	6,000	6,000	6,270	6,427
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure Landfill Sites		1,020	1,220	1,388	1,375	388	388	388	406	416
Waste Transfer Stations		_	_		_	_	_	-	-	-
Waste Processing Facilities		1,020	1,220	1,388	1,375	388	388	388	406	416
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture Drainage Collection		-	-	_	-	-	-	-	-	-
Drainage Collection Storm water Conveyance		-		-				_	-	_
Attenuation		_	_	_	_	_	_	_	_	_
MV Substations		_	_	_	_	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades Capital Spares		-	-	_	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	1	-	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-	-
Heritage assets	_	-	-	-	-	-	-	_	_
Monuments	_	-	-	_	-	-	_	-	-
Historic Buildings	_	_	_	_	_	_	_	_	_
Works of Art	_	_	_	_	_	_	_	_	_
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	_	-	-	-	-	_	_
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property			_	_	_		_	_	_
Non-revenue Generating	-	_	-	-	_	-	_	_	_
Improved Property	-	-	-	-	-	-	-	-	_
Unimproved Property	_	_	_	_	_	_	_	_	_
Other assets	4,738	5,088	7,983	6,500	7,287	7,287	7,287	7,615	7,805
Operational Buildings	4,738	5,088	7,983	6,500	7,287	7,287	7,287	7,615	7,805
Municipal Offices	4,738	5,088	7,983	6,500	7,287	7,287	7,287	7,615	7,805
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices Workshops	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Workshops Yards	-		-	-		-	-		- -
Workshops Yards Stores			-	- -	- -	- -	-		- - -
Workshops Yards Stores Laboratories	-		-	-		-	-		- -
Workshops Yards Stores Laboratories Training Centres	-	-	- -	- - -	- -	- -	-		- - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant	-	-	- - -	- - -	- - -	- - -	- - -		- - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots	- -	-	- - -	- - - -			- - - -		- - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant		- - -	- - - -			- - - -	- - - -		- - - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares		- - -					- - - - -		- - - - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing		- - - -					- - - - - -	-	- - - - - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing		- - - -					- - - - - -	-	- - - - - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets								- -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depols Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Servitudes								-	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Libances and Rights									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Untanglibe Assets Servitudes Licences and Rights Water Rights								-	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cuttivated Assets Biological or Cuttivated Assets Etiological or Cuttivated Assets Biological or Cuttivated Assets Biological or Cuttivated Assets Etiological or Cuttivated Assets									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Statis Biological or Statis Biological Spares Biological or Cultivated Assets Biological or Cultivated Assets									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Computer Software and Applications									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Staff Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications								- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Eliological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified	- - - - - - - - - - - - - - - - - - -						- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
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Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Eliological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified	- - - - - - - - - - - - - - - - - - -						- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Untangible Assets Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications Load Settlement Computer Equipment Furniture and Office Equipment	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Untangible Assets Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications Load Settlement Computer Equipment Furniture and Office Equipment	- - - - - - - - - - - - - - - - - - -						- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depols Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Tansport Assets							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications Unspecified Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Capital Spares Staff Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets Land							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications Unspecified Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Capital Spares Staff Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets Land							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets Land Land							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Kater Rights Effluent Licenses Solid Waste Licenses Computer Rights Licenses and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets Land Land							- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	

Mature	l I									
		-	-			-		-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	56,362	65,466	82,478	60,000	70,000	70,000	70,000	73,150	74,979

Description	##	2021/22	2022/23	2023/24	Ci	urrent Year 2024/2	25	2025/26 Mediu	im Term Revenue Framework	& Expenditure
		Audited	Audited	Audited		Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand Canital expenditure on ungrading of existing assets by Asset C	1	Outcome	Outcome	Outcome	Original Budget	Budget	Forecast	2025/26	2026/27	2027/28
Capital expenditure on upgrading of existing assets by Asset C Infrastructure	1055/	60,005	34,054	46,115	35,799	47,273	47,273	64,972	44,790	
Roads Infrastructure		38,670	16,591	11,635	30,559	43,328	43,328	49,972	20,790	-
Roads		38,670	16,591	11,635	30,559	43,328	43,328	49,972	20,790	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		_	_	_	_	_	_	_		
Attenuation		-	-	_	_	_	-	_	-	_
Electrical Infrastructure		17,176	17,463	8,696	1,000	1,000	1,000	1,000	10,000	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		17,176	17,463	8,696	1,000	1,000	1,000	1,000	10,000	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks LV Networks		-	-		_	_	-	1	1	
Capital Spares			-	_	_	_	_			
Water Supply Infrastructure		4,159	-	25,784	4,240	2,945	2,945	14,000	14,000	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution Distribution Points		4,159	-	25,784	4,240	2,945	2,945	14,000	14,000	-
PRV Stations			-		_		-		1 1	
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		-	-		-	-	-	-	-	-
Rail Furniture Drainage Collection			_	_			-			
Storm water Conveyance		_	_	1	_	_	-			
Attenuation		-	-	-	-	_	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments Promenades		-	-	-	-	-	-	1		-
Promenades Capital Spares				-						
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		_	5,764	11,200	-	4,750	4,750	4,000	- 1	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres Crèches		-	-	1	1	-	-	1	1 1	1
				- I			-		1 1	
Clinics/Care Centres Fire/Ambulance Stations		-	-	1	_					-

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

Museums Galleries		-	1	1	1	-	1		1	
Theatres		1	_		1	_			_	
Libraries		-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-		-	
Nature Reserves Public Ablution Facilities		1	1	1	-	_	-	1	-	
Markets			1	-	1	_			_	
Stalls		-	-	_	-	-	-	_	_	
Abattoirs		-	_	-	-	-	-	_	-	
Airports		-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	5,764	11,200	-	4,750	4,750	4,000	-	
Indoor Facilities		-	-	-	-	-	-	-	-	
Outdoor Facilities		-	5,764	11,200	-	4,750	4,750	4,000	-	
Capital Spares		_	-	· -	-	-	-		-	
eritage assets		-	-	-	-	-	-	-	-	
Monuments		-	-	-	-	-	-	-	-	
Historic Buildings		-	-	-	-	-	-	-	-	
Works of Art		-	-	-	-	-	-	-	-	
Conservation Areas Other Heritage		1	1	-	1	_	-	1	-	
Other Heintage		-	-	-	-	-	-	-	-	
vestment properties		-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	
						-				
Unimproved Property		-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	
ther assets		-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	
Municipal Offices		-	_	-	-	-	-	_	-	
Pay/Enquiry Points		_	_	_	_	-	_	_	-	
Building Plan Offices		-	-	-	-	-	-		-	
Workshops		-	-	-	-	-	-	-	-	
Yards		-	-	-	-	-	-	-	-	
Stores		-	-	-	-	-	-	-	-	
Laboratories		-	_	_	_	-	-	_	-	
Training Centres		_	_	_	_	_	_		_	
		_						_	_	
Manufacturing Plant			-	-	-	-				
Depots		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Staff Housing		-	_	-	-	-	-	_	-	
Social Housing		_	_	_	_	-		_	-	
						_		_		
Capital Spares		-	-	-	-	-	-	-	-	
iological or Cultivated Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
ntangible Assets		-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	
Effluent Licenses		-	-	-	-	-	-	-	-	
Solid Waste Licenses		-	-	-	-	-	-	-	-	
Computer Software and Applications		-	-	-	-	-	-	-	-	
Load Settlement Software Applications										
Unspecified										
Unspecilieu		-	-	-	-	-	-	-	-	
omputer Equipment		-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	
umiture and Office Equipment		-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	
achinery and Equipment		4,233	-	-	-	-	-	-	-	
Machinery and Equipment		4,233	-	-	-	-	-	-	-	
ansport Assets		-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	
nd		-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
o's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
ving resources								I .	.	
Mature										
Policing and Protection		-	-	-	-	-	-		-	
Zoological plants and animals		-	-	-	-	-	-	-	-	
Immature			-			-				
Policing and Protection		-	-	-	-	-	-	-	-	
		-	-	-	_	_	_	_	_	
Zoological plants and animals										
Zoological plants and animals otal Capital Expenditure on upgrading of existing assets	1	64,238	39,818	57,314	35,799	52,023	52,023	68,972	44,790	

Upgrading of Existing Assets as % of deprecn" 114.0% 60.8% 69.5% 59.7% 74.3% 74.3% 98.5% 61.2% 0.0%

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

Vote Description	Ref	2025/26 Mediu	m Term Revenue Framework	& Expenditure	Forecasts				
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value	
Capital expenditure	1								
Vote 1 - Executive & Council		-	-	-					
Vote 2 - FINANCE AND ADMINISTRATION		1,750	-	-					
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	16,679	-					
Vote 4 - SPORTS & RECREATION		4,000	-	-					
Vote 5 - PUBLIC SAFETY		-	-	-					
Vote 6 - PLANNING AND DEVELOPMENT		100	-	-					
Vote 7 - ROAD TRANSPORT		49,972	20,790	-					
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-					
Vote 9 - ENERGY SOURCES		21,000	24,000	-					
Vote 10 - WATER MANAGEMENT		38,000	34,094	-					
Vote 11 - WASTE WATER MANAGEMENT		-	-	-					
Vote 12 - WASTE MANAGEMENT		-	-	-					
Vote 13 - Other		-	-	-					
Vote 14 -		-	-	-					
Vote 15 -		-	-	_					
List entity summary if applicable									
Total Capital Expenditure		114,822	95,563	-	-	-	-	-	
Future operational costs by vote	2								
Vote 1 - Executive & Council		27,030	28,111	28,813					
Vote 2 - FINANCE AND ADMINISTRATION		233,606	244,119	250,222					
Vote 3 - COMMUNITY AND SOCIAL SERVICES		19,468	20,344	20,853					
Vote 4 - SPORTS & RECREATION		17,968	18,777	19,246					
Vote 5 - PUBLIC SAFETY		9,771	10,210	10,466					
Vote 6 - PLANNING AND DEVELOPMENT		48,173	50,341	51,599					
Vote 7 - ROAD TRANSPORT		67,183	70,206	71,961					
Vote 8 - ENVIRONMENTAL PROTECTION		300	314	321					
Vote 9 - ENERGY SOURCES		187,236	195,662	200,554					
Vote 10 - WATER MANAGEMENT		81,104	84,754	86,873					
Vote 11 - WASTE WATER MANAGEMENT		33,132	32,016	23,183					
Vote 12 - WASTE MANAGEMENT		26,731	27,934	28,632					
Vote 13 - Other									
Vote 14 -		_	_	_					
Vote 15 -		_	_	_					
List entity summary if applicable									
Total future operational costs		751,702	782,787	792,724	-	-	-	-	
Future revenue by source	3								
Exchange Revenue									
Service charges - Electricity		184,586	192,893	197,715					
Service charges - Water		49,424	51,648	52,939					
Service charges - Waste Water Management		32,052	33,494	34,332					
Service charges - Waste Management		20,021	20,826	21,223					
Agency services		-	_	_					
List other revenues sources if applicable									
List entity summary if applicable									
Total future revenue		286,083	298,861	306,209	-	-	-	-	
Net Financial Implications		580,441	579,489	486,515	-	I	-	-	

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)

NC452 Ga-Segonyana - Supportir	NC452 Ga-Segonyana - Supporting Table SA36 Detailed capital budget															
R thousand				1										2025/26 Mediu	m Term Revenue Framework	& Expenditure
Function	Project Description	Project Number	Туре	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26		Budget Year +2 2027/28
Parent municipality: List all capital projects grouped by Fun	ction															
ENERGY ENERGY ENERGY ROADS COMMUNITY HALL ROADS COMMUNITY HALL ROADS COMMUNITY HALL WATER WATER WATER WATER WATER PLANNIG AND DEVELOPMENT FRANCE AND ADMINISTRATION FRANCE FRANCE AND ADMINISTRATION ENERGY	EDMG Electricity Consumption Reductio Mofat Substation NDPG Bankhars Electricitation NLPF Maruping: Remmoge Extention of water net Bathars RDP. Urganding of gravel Read Reductibutment and Upgrading of Bankhara Mohibistad Paved Road(Laaramée Afetho Maruping Tago Road Seoding Comm Hall Ditknosanang Bulk Water (Slock H) Mapoteng diamond view Water Technical Machinery New Manipale Lagharond View Water Technical Machinery New Communky Service Office Equipment New Technical Dept Furniture New Communky Service Machinery and Equipm Mini Transformer New	vork Community Hall isit Church &Unit 2) IG												3,000 16,000 56,803 28,169 3,000 750 100 100 450 100 350 2,000 4,000		
Parent Capital expenditure												-	-	114,822	-	-
Entities: List all capital projects grouped by Enti	 %															
Entity A Water project A Entity B Electricity project B																
Entity Capital expenditure Total Capital expenditure													-	- 114.822	-	-
References Must reconcile with Budgeted Capital Expen	applicable to the municipality as identified in i ass as per table SA34 e a logical starting point on networked infrastr MA section 19(1)(b) and MRRR Regulation 1	ucture. 3	inicipal Budget a	and Reporting Regulations must be listed individu	Juaily. Other projects by Function						check	-	- 192,344	0	95,563	-

NC452 Ga-Segonyana - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand												Previous target Current Ye year to		ar 2024/25		m Term Revenue a Framework	
	Project name	Project number	Туре	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	complete	Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: List all capital projects grouped by Function																	
Entities: List all capital projects grouped by Entity																	
Entity Name Project name																	

References List all projects with planned completion dates in current year that have been re-budgeted in the MTREF Asset class as per table A9 and asset sub-class as per table SA34 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

NC452 Ga-Segonyana - Supporting Table SA38 Consolidated detailed operational projects

NC452 Ga-Segonyana - Supporti	ng Table SA38 Consolidated detailed operational projects					-	-						
R thousand											Prior year	outcomes	2025/26 Medium 1
Function	Project Description	Project Number	Туре	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub- Class	Ward Location GPS Longitud	e GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26
Parent municipality: List all operational projects grouped by	Function												
Parent Operational expenditure										1	-	-	-
Entities: List all Operational projects grouped by	Entity												
Entity A Water project A													
Entity B													
Electricity project B													
Entity Operational expenditure											-	-	-
Total Operational expenditure											-	-	-
References													

Must reconcile with Budgeted Operating Expenditure

Asset class as per table A9 and asset ush class as a per table SA34 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure. Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check 661,965 716,225 751,702

			2025/2026	2026/2027	2027/2028
	TARIFF(RATES AND TAXES) 2025/26		,		
	Note: The percentage increases are on average 4.4% CPI				
	(rounded off where applicable)				
1	MUNICIPAL SERVICES				
1.	MUNICITAL SERVICES				
1.1	ASSESSMENT RATES ZERO RATED VAT				
	ZERO KATED VAT				
1.1.1	Market Value				
	Households		0.008824		0.01
	Business		0.014927		
	Agriculture Properties owned by the state		0.000516		
	State Owned Farm		0.020326		
	Public service infrastructure property		0.020320		
	Industrial		0.015190		
	Vacant Land- Residential		0.020326		
	Vacant Land- Business and Commercial		0.029865	0.031209	0.03
	Vacant Land- Industrial		0.030369	0.031735	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	
			c/kWh	c/kWh	
	VAT EXCLUDED(BUT PAYABLE)		c/kWh	c/kWh	
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional				
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge		R 210.78	R 220.27	
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional	0 - 50	R 210.78 R -	R 220.27 R -	-
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge	51 - 200	R 210.78 R - R 184.39	R 220.27 R - R 192.69	- 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh		R 210.78 R - R 184.39	R 220.27 R - R 192.69	-
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge	51 - 200	R 210.78 R - R 184.39	R 220.27 R - R 192.69	- 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage	51 - 200	R 210.78 R - R 184.39	R 220.27 R - R 192.69	- 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00	51 - 200	R 210.78 R - R 184.39 R 297.86	R 220.27 R - R 192.69	- 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge	51 - 200 >200	R 210.78 R - R 184.39 R 297.86 R -	R 220.27 R - R 192.69 R 311.27 R -	- 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge	51 - 200 >200 0 - 50	R 210.78 R - R 184.39 R 297.86 R - R 184.39	R 220.27 R - R 192.69 R 311.27 R - R - R 192.69	- 197.51 319.05
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh	51 - 200 >200 0 - 50 51 - 200	R 210.78 R - R 184.39 R 297.86 R - R 184.39	R 220.27 R - R 192.69 R 311.27 R - R - R 192.69	- 197.51 319.05 - 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches	51 - 200 >200 0 - 50 51 - 200	R 210.78 R - R 184.39 R 297.86 R - R 184.39	R 220.27 R - R 192.69 R 311.27 R - R - R 192.69	- 197.51 319.05 - 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional	51 - 200 >200 0 - 50 51 - 200	R 210.78 R - R 184.39 R 297.86 R - R 184.39	R 220.27 R - R 192.69 R 311.27 R - R 192.69 R 311.27	- 197.51 319.05 - 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches	51 - 200 >200 0 - 50 51 - 200	R 210.78 R - R 184.39 R 297.86 R - R 184.39 R 297.86 R 210.78	R 220.27 R - R 192.69 R 311.27 R - R 192.69 R 311.27 R 311.27 R 220.27	197.51 319.05 - 197.51 319.05
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional Basic Charge	51 - 200 >200 0 - 50 51 - 200 >200	R 210.78 R - R 184.39 R 297.86 R - R 184.39 R 297.86 R 297.86 R 210.78 R 210.78 R 184.39	R 220.27 R - R 192.69 R 311.27 R - R 192.69 R 311.27 R 311.27 R 220.27 R 192.69	197.51 319.05 - 197.51 319.05 225.77
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional Basic Charge Usage per kWh	51 - 200 >200 0 - 50 51 - 200 >200 0 - 200	R 210.78 R - R 184.39 R 297.86 R - R 184.39 R 297.86 R 210.78 R 210.78 R 184.39	R 220.27 R - R 192.69 R 311.27 R - R 192.69 R 311.27 R 311.27 R 220.27 R 192.69	197.51 319.05 197.51 319.05 225.77 197.51
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional Basic Charge Usage per kWh Prepaid	51 - 200 >200 0 - 50 51 - 200 >200 0 - 200	R 210.78 R - R 184.39 R 297.86 R - R 184.39 R 297.86 R 210.78 R 184.39 R 210.78 R 184.39 R 297.86	R 220.27 R - R 192.69 R 311.27 R - R 192.69 R 311.27 R 220.27 R 192.69 R 311.27	197.51 319.05 197.51 319.05 225.77 197.51 319.05
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional Basic Charge Usage per kWh Prepaid Basic Charge Basic Charge Basic Charge	51 - 200 >200 0 - 50 51 - 200 >200 0 - 200 >200	R 210.78 R - R 184.39 R 297.86 R 297.86 R 184.39 R 297.86 R 210.78 R 184.39 R 297.86 R 116.09	R 220.27 R - R 192.69 R 311.27 R - R 192.69 R 311.27 R 220.27 R 192.69 R 311.27 R 192.69 R 311.27	197.51 319.05 - 197.51 319.05 225.77 197.51 319.05 124.35
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional Basic Charge Usage per kWh Prepaid	51 - 200 >200 0 - 50 51 - 200 >200 0 - 200	R 210.78 R - R 184.39 R 297.86 R 184.39 R 297.86 R 210.78 R 184.39 R 297.86 R 184.39 R 297.86 R 116.09 R 116.09 R 184.39	R 220.27 R - R 192.69 R 311.27 R 192.69 R 311.27 R 192.69 R 311.27 R 220.27 R 192.69 R 311.27 R 121.32 R 121.32 R 192.69	197.51 319.05
	VAT EXCLUDED(BUT PAYABLE) PROPERTIES USED FOR RESIDENTIAL PURPOSES NPO's, OLD AGE HOMES AND CHURCHES Indigent Households with an income < R4,381.00 Conventional Basic Charge Usage per kWh Prepaid per kWh usage Indigent Households with an income < R4,381.00 Basic Charge Usage per kWh Non indigents, NPO's, Old age homes and churches Conventional Basic Charge Usage per kWh Prepaid Basic Charge Basic Charge Basic Charge	51 - 200 >200 0 - 50 51 - 200 >200 0 - 200 >200 0 - 200	R 210.78 R - R 184.39 R 297.86 R 184.39 R 297.86 R 210.78 R 184.39 R 297.86 R 184.39 R 297.86 R 116.09 R 116.09 R 184.39	R 220.27 R - R 192.69 R 311.27 R 192.69 R 311.27 R 192.69 R 311.27 R 220.27 R 192.69 R 311.27 R 121.32 R 121.32 R 192.69	- 197.51 319.05 - 197.51 319.05 225.77 197.51 319.05 124.35 197.51

	202	5/2026	202	26/2027	2027/2028
1.2.2 BUSINESSES (includes guesthouses, private schools and hospitals) (40-69KVA)					
Conventional					
Basic Charge	R	1 022.78		1 068.81	1 095.53
Usage per kWh	R	263.63	R	275.49	282.38
Prepaid			_		
Basic Charge	R	542.88		567.31	581.49
Prepaid per kWh usage	R	328.92	R	343.72	352.31
1.2.3 INDUSTRIAL: TRANSFORMER SUPPLIED BY CONSUMER					
Basic Charge	R	3 799.98	R	3 970.98	4 070.25
Usage per KVA	R	415.12	R	433.80	444.64
Usage per kWh	R	148.02	R	154.68	158.55
NOTE: A minimum KVA charge is payable based on 70 KVA/Month					
1.2.4 INDUSTRIAL: TRANSFORMER SUPPLIED BY MUNICIPALITY		5 514 00		F 7/0 00	5 907.06
Basic Charge	R R	5 514.82 408.04		5 762.99 426.40	
Usage per KVA(Demand charge) Usage per kWh(Energy charge)	R	148.65		426.40	437.06
NOTE: A minimum KVA charge is payable based on 70 KVA/Month	ĸ	140.65	ĸ	155.54	137.22
NOTE. A minimum kva charge is payable based on 70 kva/monim					
1.2.5 RESELLERS					
TRANSFORMER SUPPLIED BY CONSUMER					
Basic Charge	R	3 799.98	R	3 970.98	4 070.25
Usage per KVA(Demand charge)	R	415.12	R	433.80	444.64
Usage per kWh(Energy charge)	R	148.02	R	154.68	158.55
NOTE: A minimum KVA charge is payable based on 70 KVA/Month					
1.2.6 BULK USERS 2 - Large Power Users (>500kVA) Basic Charge	R	2 206.84	Б	2 306.15	2 363.80
Usage per KVA - Demand charge	R	304.22		2 308.13	2 363.80
Usage per kWh - Peak	R	470.78		491.96	504.26
- Standard	R	209.06		218.47	223.93
- Off Peak	R	111.09		116.09	118.99
Onrodik	IX.	111.07	IX.	110.07	110.77
1.2.7 ORGANS OF STATE					
Conventional					
Basic Charge	R	1 022.78		1 068.81	1 095.53
Usage per kWh	R	263.63	R	275.49	282.38
Prepaid					
Basic Charge	R	542.78		567.21	581.39
Prepaid per kWh usage	R	328.92	R	343.72	352.31

	20	25/2026	2026/2027		2027/2028	
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 Commercial, Industrial and Organs of state	R R	210.57 542.86		220.04 567.28	225.55 581.47	
1.2.9 Shifting of Prepaid meters	R	5 859.97	R	6 123.67	6 276.76	
1.2.10 Reverting back from prepaid power to conventional metered power	R	5 859.97	R	6 123.67	6 276.76	
1.2.11 Temporary meters (220v 3-phase mainstream breaker - 80amps)	R	1 606.38	R	1 678.66	1 720.63	
1.2.12 Replacement of meters						
1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES VAT EXCLUDED(BUT PAYABLE)						
1.3.1 Indigent Households with an income < R4.121.00 Okl -	ski R	-	R	-	-	
7kl-1	2kl R	18.98	R	19.84	20.33	
13kl-3	6kl R	19.53	R	20.41	20.92	
>3	6kl R	19.71	R	20.60	21.11	
1.3.2 RESIDENTIAL PROPERTIES, NON PROFIT ORGANISATIONS AND CHURCHES						
Basic Charge	R	110.04	R	115.10	120.40	
Okl - 1:	2kl R	18.98	R	19.84	20.33	
13kl-3	6kl R	19.53	R	20.41	20.92	
>3	6kl R	19.71	R	20.60	21.11	
PREPAID WATER RESIDENTIAL						
Indigent Households with an income < R4.381.00 0kl -	ski R	-	R	-	-	
7kl-1	2kl R	25.27	R	26.40	27.06	
13kl-3	6kl R	25.97	R	27.14	27.82	
>3	6kl R	26.22	R	27.39	28.08	
Non indigent households 0kl - 12	2ki R	25.27	R	26.40	27.06	
13kl-3	6kl R	25.97	R	27.14	27.82	
>3	6kl R	26.22	R	27.39	28.08	

		000	0001	000	4 /0007	0007/0000	
	ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT	202	25/2026	202	26/2027	2027/2028	
1.3.3	BUILDINGS)						
	Basic Charge	R	113.36	R	118.46	121.43	
	Per kiloliter usage	R	32.75	R	34.22	35.08	
	Prepaid kiloliter usage	R	50.71	R	52.99	54.31	
	WATER RESELLERS						
	Per kiloliter usage (R0.10 per I) Bulk water purchases - Commercial supply (As per contract)	R	110.04	R	115.10	120.40	
1.3.4	SEWER WATER IRRIGATION	R	384.56	R	401.86	411.91	
	Filling of swimmingpool + VAT	R	878.85	R	918.40	941.36	
	Swimming pool draining	R	1 140.32	R	1 191.64	1 221.43	
	Penalty - Draining of Swimming Pool/Unauthrised Connection/Overflow Sewerage without notice (Excludes Draining Fee where applicable) Penalty - Illegal Swimming Pool Connection/Sewer Connections (Excludes	R	5 502.01	R	5 755.10	6 019.83	
	damage to Municipal Infrastructure)	R	14 290.92	R	14 948.30	15 635.93	
1.3.5	First Eye (Water)	_	2 4 9 9	_		15.00	
	Per Liter	R	14.00	R	14.63	15.00	
1.3.6	Shifting of water meters (meter only to new position), interconnecting pipework and transfer of connection as per quote for material and labour						
	Residential	R	922.69	P	964.21	988.32	
	Business	R	1 153.36		1 205.26	1 235.40	
	Industrial	R	1 628.28		1 701.55	1 744.09	
	Customer request for disconnection		0.751.00		0 077 55	2 000 00	
	15mm meter size 20mm meter size	R R	2 751.00 3 301.20		2 877.55 3 453.06	3 009.92 3 611.90	
	25mm meter size	R	4 401.60		4 604.08	4 815.87	
	40mm meter size	R	16 506.02			18 059.50	
	50mm meter size	R	22 008.02			24 079.33	
	80mm meter size	R			40 285.68	42 138.82	
	100mm meter size	R			46 040.78	48 158.65	
1.3.7	Damage or tampering to Municipal Water and Sewerage infrastructure						
	Pipes with a diameter 50mm or less	R			21 269.38	21 801.12	
	Pipes with a diameter larger than 50mm but less than 100mm	R	27 510.03			30 099.16	
	Pipes with a diameter larger than 100mm but less than 250mm	R	44 016.04			48 158.65	
	Pipes with a diameter larger than 250mm but less than 400mm		55 020.05			60 198.32	
	Pipes with a diameter larger than 400mm but less than 600mm	R	121 044.11	R	126 612.14	132 436.30	
	found by the Municipality will have a 10% surcharge Contractors damaging infrastructure will be required to imediately conduct repairs at own costs. Penalty for no Wayleave Charged separately.						
	No Approved Wayleave Penalty for Contractors / Private Agents	R	220 080.20	R	230 203.89	240 793.27	
1.3.8	Illegal Connection for Construction purchase charges. Charges exclude applicable demage/temparing						
	charges:						
	KI per month for pipes with a diameter 20mm or less 60KI per month for pipes with a diameter larger than 25mm but less than 40mm						
	90KI per month for pipes with a diameter larger than 40mm but less than 50mm						
	120Kl per month for pipes with a diameter larger than 50mm but less than 80mm						
	200Kl per month for pipes with a diameter larger than 80mm but less than 100mm						
	400Kl per month for pipes with a diameter larger than 100mm and above						
1.0.0	Unauthorised Use of Water from fire hydrant, connection point and stand pipe within Ga-Segonyana Local Municipality						
1.3.7	Pipes with a diameter 20mm or less	R	19 807.22	P	20 718 25	21 671.39	
	Pipes with a diameter larger than 25mm but less than 40mm	R				34 915.02	
	Pipes with a diameter larger than 40mm but less than 50mm		38 514.04			42 138.82	
	Pipes with a diameter larger than 50mm but less than 80mm		60 522.06			66 218.15	
	Pipes with a diameter larger than 80mm but less than 100mm		77 028.07			84 277.64	
	Pipes with a diameter larger than 100mm and above					126 416.47	
	-						

	202	25/2026	202	26/2027	2027/2028
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	49 518.05	R	51 795.88	54 178.49
1.3.10 Reporting of water inclidents not on Muncipal side (False Reporting).	R	550.20		575.51	601.98
1.3.11 Fine for lack of maintenance of furrows - as per Bylaws 3.11.1					
1.3.12 Surcharge for borehole	R	300.00	R	313.80	328.23
1.3.13 Fine for illegal drilling of a borehole	R	50 000.00	R	52 300.00	54 705.80
1.3.14 Illegal use of borehole	R	10 000.00	R	10 460.00	10 941.16
1.3.15 Commercial use for furrow water	R	30 000.00	R	31 380.00	32 823.48
1.4. DOMESTIC REFUSE - MONTHLY CHARGES VAT EXCLUDED					
1.4.1 Residential -1 x removal/week R0 - R4 320 > R4 320	R R	- 199.72	R R	- 208.71	- 213.92
1.4.3 GARDEN (RESIDENTIAL) REFUSE					
 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	547.51	R	572.15	586.46
Illegal Dumping (Household) Illegal Dumping (Business and organ of state)	R R	2 035.35 5 990.29		2 126.94 6 259.86	2 180.11 6 416.35
1.4.4 BUSINESSES					
Per holder 1 x removal per week Per holder 7x removals per week	R R	410.39 1 705.62		428.86 1 782.37	439.58 1 826.93
AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS) 1 x removal per week 2 x removal per week 3 x or more removals per week	R R R	312.14 555.72 826.82	R	326.19 580.73 864.03	334.34 595.25 885.63
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.					

		2025/2026		2026/2027		2027/2028
1.4.5 USE	E OF LANDFILL SITE					
	9.9kg per month (free)					
	on per week	R	1 621.46		1 694.42	1 736.78
2-4	ton per week	R	2 221.46		2 321.43	2 379.46
5-8	Ton per week	R	3 242.91	R	3 388.85	3 473.57
Мо	pre than 8 tons pw - Quote (as per special quote)					
1 4 6 BIII	ILDING WASTE					
	ad = 6 cubic metres Tipper Truck	R	1 654.33	P	1 728.78	1 771.99
	to 6 tons	R	2 757.22		2 881.29	2 953.32
	ove 6 up to 10 tons	R	5 342.11		5 582.50	5 722.07
	•	ĸ	5 542.11	ĸ	5 502.50	5722.07
1410	ore than 10 tons and above - Quote (as per special quote)					
1.4.7 Put	treasabale waste (as per quotation)					
NO)TF-					
	e Community Service Department provides the information for the quantity					
	novals					
	r week and on which the tariff is established.					
per						
1.5. SEV	NERAGE SERVICES - MONTHLY CHARGES					
	T EXCLUDED(BUT PAYABLE)					
	,					
1.5.1 Bas	sic charge: All residential consumers including	R	126.72	R	132.42	135.73
	ligents using > 6kl of water					
1.5.2 Fixe	ed charge for Mothibistadt					
				_		
1.5.2.1 RES		R	339.13	R	354.39	363.25
(Inc	cluding Businesses on Residential Properties, Flats)					
1522 Bus	siness, Industries and Institutional in Mothibistadt	R	698.78	R	730.23	748.48
1.5.2.2 005		IX.	070.70	ĸ	/ 00.20	740.40
1.5.3 Co	nsumption based on water usage for Kuruman and Wrenchville					
	nsumers					
1.5.3.1 RES	SIDENTIAL (Including Businesses on Residential Properties, Flats)		37%		38%	0.39
					0%	-
1.5.3.2 B∪s	siness, Industries and Institutional		64%		67%	0.69
1.5.3.3 Wa	ater Purification Dealers	R	1 131.05	R	1 181.95	1 211.50
				R	-	-
1.5.4 AV	AILABILITY CHARGES	R	319.66	R	334.05	342.40
Thia	s feal is nowable in respect of any property that is not connected to the					
	s fee is payable in respect of any property that is not connected to the sin service					
	ich may in the opinion of the Municipality be provided with the necessary					
	vice.					
501						

	202	2025/2026		26/2027	2027/2028	
1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES						
VAT EXCLUDED						
1.6.1 Basic charge per month to be levied with the exception	R	134.43	R	140.48	143.99	
that no charge will be levied in the event that a suction						
service was rendered in a particular month.						
1.6.2 SUCTION SERVICES:						
	D	70.17		00 70	04.00	
Ga-Segonyana area per kiloliter Transport per km (Empty)	R	79.17 5.24	R R	82.73 5.47	84.80 5.61	
(Loaded)		6.33		6.61	6.78	
OUTSIDE GASEGONYANA AREA Per kiloliter	R	79.87	R	83.46	85.55	
Transport per km (Empty)		10.58		11.05	11.33	
(Loaded)		14.83		15.49	15.88	
Dumping at Sewer Plant (per load) load over 5Kl or more.	R	1 390.45	Б	1 454.41	1 521.31	
load less than 2.5Kl ad not exceeding 5Kl.	R	695.22	R	727.20	760.66	
load less than 2.5Kl.	R	347.61		363.60	380.33	
1.6.3 Exempted Services Providers (Strictly Servics for Villagesin Ga-Segonyana LM)	R	718.90		751.25	770.03	
load over 5KI or more.	R R	722.34 361.17	R R	755.57 377.78	790.33 395.16	
load less than 2.5Kl ad not exceeding 5Kl.	ĸ	361.17	ĸ	3/7.70	373.16	
1.6.4 120 to 150 litres	R	68.09	R	71.15	72.93	
Trailer unit with 2 toiletes	R	136.18	R	142.31	145.87	
1.6.5 Unauthorised Useage of Road Haul Sewerage						
Trucks HDV	R	26 100.00	R	27 274.50	27 956.36	
LDV	R	10 440.00	R	10 909.80	11 182.55	
Mobile Toilets (Cost Per Toilet)	R	5 220.00	R	5 454.90	5 591.27	
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	R	3 301.20	P	4 070.38		
providers not having permit)	ĸ	0.001.20	ĸ	4 07 0.50	4 257.62	
1.6.6 Unblocking of overflowing private sewer as per notice served	Б	2.951.40	Б	3 833.07	4 000 20	
Residential Business	R R	3 851.40 5 502.01		3 833.07 5 475.81	4 009.39 5 727.70	
Industrial	R	8 253.01		8 213.72	8 591.55	
1.6.7 Reporting of Sewer incnidents not no Muncipal side	R	1 100.40	R	1 095.16	1 145.54	
1.7 CONSUMER DEPOSITS						
VAT NOT LEVIABLE						
1.7.1 Residential Properties: Ki	L R	4 534.35	R	4 738.40	4 856.86	
Wrenchville	R	4 534.35	R	4 738.40	4 856.86	
Mothibistad	R	1 270.32		1 327.49	1 360.68	
Bankhara-Bodulong	R	599.88	R	626.87	642.54	
All Indigent Households	R	599.88		626.87	642.54	
Households pre-paid metering	R	2 223.07	R	2 323.11	2 381.18	

	2025/2026			6/2027	2027/2028
1.7.2 Business Properties:	Ku R	5 557.67	R	5 807.76	5 952.96
Wrenchville	R	3 334.60	R	3 484.66	3 571.77
Mothibistad	R	3 334.60	R	3 484.66	3 571.77
Bankhara-Bodulong	R	3 334.60	R	3 484.66	3 571.77
Pre-paid Metering	R	2 664.15	R	2 784.04	2 853.64
180+ amp Users	R	6 933.85	R	7 245.88	7 427.02
NOTE: New Consumers blacklisted at Credit Bureau:-					
Applicable deposit x 2.0 excluding registered Indigent Households					
1.8 CONNECTION FEES CONSUMER SERVICES					
VAT EXCLUDED					
		077.00	_		007.00
Electricity	R	277.30		289.78	297.03
Water	R	277.30	R	289.78	297.03
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	1 913.61	R	1 999.72	2 049.71
Water - Provision and installation of 15mm connection including meter	R	9 353.41	R	9 783.67	10 233.71
Water - Provision and installation of 20mm connection including meter	R	13 755.01	R	14 387.74	15 049.58
Water - Provision and installation of 25mm connection including meter	R	16 506.02	R	17 265.29	18 059.50
Water - Provision and installation of 40mm connection including meter	R	33 012.03	R	34 530.58	36 118.99
Water - Provision and installation of 50mm connection including meter	R	49 518.05	R	51 795.88	54 178.49
All over 50mm meters to be undertaken by speciliased contractor and					
approved by municipal. Inspection Fee Applicable	R	1 650.60	R	1 726.53	1 805.95
			_		
Sewerage (160x110Y-Junction or direct into manhole)	R	1 729.80	R	1 807.64	1 852.83
The electricity new connection is determined by a quotation from electricians	_	F 47F 70		F 700 10	5.075.04
Prepaid water meter	R	5 475.78		5 722.19	5 865.24
Sewerage	R	1 729.80	ĸ	1 807.64	1 852.83
The electricity new connection is determined by a quotation from electricians	R	E 100 40		F 400.00	F FF0 40
Prepaid water meter	ĸ	5 189.40	ĸ	5 422.92	5 558.49
1.8.1 Fire water connection (cost plus 10%)					
1.9 METER TESTING					
VAT EXCLUDED BUT PAYABLE					
			_		
Electricity Installation Safety	R	1 729.80		1 807.64	1 852.83
Water Meters	R	2 883.00	R	3 012.73	3 088.05

	202	2025/2026		26/2027	2027/2028
1.10 INVESTIGATION OF COMPLAINTS VAT EXCLUDED BUT PAYABLE					
VALEACLODED BUI FATABLE					
Normal working hours	R	579,74	R	605.82	620.97
After hours	R	756.17	R	790.20	809.95
1.11 TAMPERING FEE / BYPASS(METERS)					
Penalty: Households	R	8 072.39	R	8 435.65	8 646.54
: Business	R	17 297.99			18 528.31
: Industrial	R	23 063.99			24 704.41
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	63.35	R	66.20	67.86
Default/non-payment of accounts:					
Telephone notice	R	89.07	R	93.08	95.40
Written final notice	R	140.50	R	146.83	150.50
Re-connection of services - Households	R	671.16	R	701.36	718.89
Re-connection of services -Businesses	R	1 116.50	R	1 166.74	1 195.91
Illegal reconnection 25% outstanding debt(mimimum amount same as tampering fee)					
Third party administration fee(5%)					
COLLECTION COSTS					
Final notice posted or delivered	R	139.25	R	145.52	149.15
Summons: Revenue stamp					
Sheriff fees					
Advertisements					
1.14 Judgement notice to debtor	R	139.25	R	145.52	149.15

		2025	2025/2026		6/2027	2027/2028
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	4 384.80	R	4 582.12	4 696.67
	Use of kitchen facilities	R	1 461.60	R	1 527.37	1 565.56
	Deposit	R	5 742.00	R	6 000.39	6 1 50.40
	Entertainment events - Rental	R	11 531.99	R	12 050.93	12 352.21
	Deposit		14 438.05		15 087.77	15 464.96
	10% Discount where there is an entrance fee for Charitable occassions.					
0111						
2.1.1.1	OTHER FACILITIES AT CIVIC CENTRE Use of braai facilities	R	1 393.16	R	1 455.85	1 492.25
	Use of kitchen facilities	R	1 393.16		1 455.85	1 492.25
	Deposit on kitchen equipment	R	2 761.19	R	2 885.44	2 957.58
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	1 252.80	R	1 309.18	1 341.91
	Deposit per occasion	R	1 461.60		1 527.37	1 565.56
2.1.1.3	Rental of halls by government departments and unions					
	Rental per occasion	R R	1 798.99 2 398.65		1 879.95 2 506.59	1 926.94 2 569.26
	Deposit per occasion	ĸ	2 370.63	ĸ	2 306.37	2 307.20
	Rental of halls by government departments, unions for meetings and schools					
2.1.1.4	for the	R	1 222.05	R	1 277.05	1 308.97
	purpose of writing examinations, per occasion.					
2.1.2	LIBRARY HALL PER OCCASION					
	Rental	R	626.40	R	654.59	670.95
	Deposit	R	414.62	R	433.28	444.11
	10% Discount for Charitable groups.					
014						
2.1.4	COMMUNITY HALLS Rental	R	2 881.44	R	3 01 1.10	3 086.38
	Deposit	R	2 881.44		3 011.10	3 086.38
	Use of kitchen facilities	R	281.88		294.56	301.93
	Entertainment events - Rental	R	2 881.44		3 011.10	3 086.38
	Deposit	R	2 881.44	R	3 011.10	3 086.38
	Water and electricity charges included in the rental					
2.1.5	RENTAL HOSTELS					
	Rental - smaller room	R R	1 576.44 1 889.64		1 647.38 1 974.67	1 688.56
	Rental - small room Rental - medium room	R	2 364.66		2 471.07	2 024.04 2 532.85
			2 00 1100		2 17 1107	2 002.00
2.1.6	DEPOSIT HOSTELS			_		
	Deposit - smaller rooms	R R	1 670.40 2 004.48		1 745.57 2 094.68	1 789.21 2 147.05
	Deposit - small room Deposit - medium room	R	3 006.72		3 142.02	3 220.57
2.1.7	RENTAL SMME HUB					
	SMALL STALL	R	835.20		872.78	894.60
	LARGE STALL	R	1 670.40	к	1 745.57	1 789.21
2.1.8	RENTAL OFFICES					
	Cost per square meter (Under roof)	R	78.30	R	81.82	83.87
	as measured over the external wall of the building					
2.1.9	ZEBRA STALLS	R	689.04	R	720.05	738.05
2110	MOTHIBISTADT HOUSES					
2.1.10	As per contract amount plus CPI					
	Municipal services as per approved tariffs					

			202	2025/2026		26/2027	2027/2028	
2.2	SPORTS GROUND VAT INCLUDED - RENTAL PER OCCASION							
2.2.1	Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Ga Friendly games:Rental Deposit	mopedi	R R	350.00 350.00		365.75 365.75	374.89 374.89	
	Outside teams : Rental Deposit		R R	1 500.00 500.00		1 567.50 522.50	1 606.69 535.56	
	Betting games (Tournaments): Rental Deposit		R R	1 800.00 1 000.00		1 881.00 1 045.00	1 928.03 1 071.13	
	Festivals and Bashes: Rental(Category A) * Deposit			20 848.68 20 848.68			22 331.54 22 331.54	
	Festivals and Bashes: Rental(Category B)* Deposit		R R	7 490.70 12 486.24		7 827.78 13 048.12	8 023.48 13 374.32	
	*Categories will be determined by the Municipality							
	Developmental games (Schools, Charities, Sports and culture Rental	programmes): : Deposit	R R	350.00 350.00		365.75 365.75	374.89 374.89	
2.3		. Deposi	ĸ	000.00	ĸ	000.70	574.07	
2.3.1	GRAVE YARD VAT INCLUDED - LEVIES PER OCCASION							
2.3.2	A 100% rebate is allowed for indigents appearing on our regist	er						
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 of proof of income of household must be submitted with reserva payment of grave and death certificate to establish age of th	tion and						
2.3.4.3		13 years of age years and older Double graves Deeper gaves	R R R R R	525.67 711.85 591.38 1 719.39 1 423.70	R R R	549.33 743.88 618.00 1 796.77 1 487.77	563.06 762.48 633.45 1 841.69 1 524.96	

		2025/2026		2026/2027		2027/2028
2.2.4.4 Non indigents Income > R4.280 ;		0 - 5 R	898.03	D 0'	38.44	961.90
2.3.4.4 Non indigents Income >R4 380 :	6 - 13 years of age	U-S R	1 040.40		37.22	961.90 1 114.40
	14 years and older	R	1 215.62		70.33	1 302.08
	Double graves	R	2 299.83)3.32	2 463.40
	Deeper gaves	R	1 609.88		32.32	1 724.38
		R.	1 007.00	N 10	52.02	1724.00
Berm system and build out of graves		R	5 431.97	R 56	76.41	5 818.32
2.3.4.9 NON-RESIDENTS		0 - 12 ye <mark>R</mark>	1 412.75		76.33	1 513.23
	13 years and older	R	1 872.72	R 19	56.99	2 005.91
	Double graves	R	2 332.68	R 243	37.65	2 498.59
Porres waters and build out of arrays		R	7 260.88	D 75	37.62	7 777.31
Berm system and build out of graves		ĸ	/ 200.00	K 730	57.62	/ ///.31
2.4 CARAVAN PARK						
VAT INCLUDED						
2.4.1 Pensioners above the age of 60 years qu	uality for a rebate of 10%					
on all tariffs.						
2.4.2 OVERNIGHT TARIFFS:						
2 bed Exclusive Chalet		R	820.00	R 8	56.90	878.32
3 bed Open Plan		R	680.00	R 7	10.60	728.37
Single room		R	520.00	R 54	43.40	556.99
Encampment per caravan or tent		R	260.00	R 23	71.70	278.49
Daily visitors: per person		R	50.00	R	52.25	53.56
per caravan		R	320.00		34.40	342.76
			020.00	0		0.2.00
5 bedroomed house rental per day		R	3 000.00		3135	R 3213.38

	202	2025/2026		2026/2027	
2.5 NATURE RESERVE VAT INCLUDED - ENTRANCE FEE					
Organised school children (per child)	R	8.35	R	8.73	8.95
Children	R	15.66	R	16.36	16.77
Adult	R	31.32		32.73	33.55
Vehicle Bus	R R	46.98 156.60		49.09 163.65	50.32 167.74
005	ĸ	136.60	ĸ	165.65	107.74
2.6 THE EYE					
VAT INCLUDED - ENTRANCE FEE					
Organised school children (per child)	R	16.00	R	16.72	17.14
Children up to 18 years	R	22.00	R	22.99	23.56
Adults	R	42.00	R	43.89	44.99
Wedding per group up to 20	R	630.00	R	658.35	674.81
2.7 PARKS					
ENTRANCE FEES					
Children up to 18 years	R	22.00		22.99	23.56
Adults	R	42.00	к	43.89	44.99
2.8 SWIMMING BATHS VAT INCLUDED - ENTRANCE FEE					
Children up to 18 years For 2 hours	R	15.00	п	15.68	16.07
Adults For 2 hours	R	25.00		26.13	26.78
2.9 ENCROACHMENT					
VAT INCLUDED					
Fees	R	175.22	R	183.11	187.69
2.10 ILLEGAL LAND USE					
VAT INCLUDED					
With minimum penalty of	R	27 717.10	R	28 964.37	29 688.48
With maximum penalty of	R	83 175.78	R	86 918.69	89 091.66
Depends on size of stand.					
2.11 TRADE LICENCES					
VAT INCLUDED					
Per Licence : Informal trading i.e Tuckshops, salons	R	835.20	R	872.78	894.60
: Formal trading i.e wholesale and retail	R	1 879.20		1 963.76	2 012.86

		2025/2026		2026/2027		2027/2028							
2.12	HAWKERS PERMITS VAT INCLUDED												
	Permits	R	187.92	R	196.38	201.29							
	Trade licences - Renewal Hawkers Permit - Renewal	R R	939.60 146.16		981.88 152.74	1 006.43 156.56							
2.12	ILLEGAL LOGGING AT TUCKSHOPS & SHOPS VAT INCLUDED												
	Penalty	R	5 766.00	R	6 025.47	6 176.10							
2.13	LIBRARY												
	VAT INCLUDED												
	Identity ticket replacement due to misplacement	R	80.00		83.60	85.69							
	Admin Levy books outstanding after 4 weeks	R	68.00	R	71.06	72.84							
2.14	ADVERTISING SIGNS AND HOARDINGS												
2.14.1	Advertsing signs												
	Cost per square meter	R	176.43	R	184.37	188.98							
	Minimum charge	R	1 764.34	R	1 843.73	1 889.83							
	Guest house Board-Single sided	R	705.74	R	737.49	755.93							
	Guest house Board-double sided	R	988.03	R	1 032.49	1 058.30							
	Illegal advertising signs	R	17 297.99	R	18 076.40	18 528.31							
		R	_	R	-	_							
2 14 2	BANNERS												
2.14.2	Deposit	R	1 129.18	R	1 179.99	1 209.49							
	Fees per week	R	679.27	R	709.84	727.58							
	Illegal banners	R	5 766.00		6 025.47	6 176.10							
2.14.3	POSTERS												
	Application per poster - non profit organisation	R	23.06	R	24.10	24.70							
.,	No commercial advertising and logos of sponsors will appear on posters												
(ii)	sponsors per week	R	88.22		92.19	94.49							
	Minimum charge per week	R	176.43	R	184.37	188.98							
(iii)	Application per candidate	R	1 764.34	R	1 843.73	1 889.83							
(iv)	Application per registered political party and independents Fully refundable on removal	R	1 764.34	R	1 843.73	1 889.83							
	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	1 764.34	R	1 843.73	1 889.83							
	Advertising signs displayed on municipal property	R	2 646.51	R	2 765.60	2 834.74							
	Advertising fee per month	R	299.94	R	313.43	321.27							
	Removal cost per poster	R	230.64	R	241.02	247.04							

2.15 PHOTOCOPIES VAT INCLUDED R 1.00 R 1.05 1.07 A4 size A3 size A4 size colour R 2.00 R 2.09 2.14 A3 size colour R 2.00 R 2.09 2.14 A3 size colour R 3.00 R 3.14 3.21 2.16 FAXES PER PAGE A3 A4 <
A4 size R 1.00 R 1.05 1.07 A3 size R 2.00 R 2.09 2.14 A4 size colour R 2.00 R 2.09 2.14 A3 size colour R 2.00 R 2.09 2.14 A3 size colour R 3.00 R 3.14 3.21
A3 size R 2.00 R 2.09 2.14 A4 size colour R 2.00 R 2.09 2.14 A3 size colour R 3.00 R 3.14 3.21
A3 size R 2.00 R 2.09 2.14 A4 size colour R 2.00 R 2.09 2.14 A3 size colour R 3.00 R 3.14 3.21
A4 size colour R 2.09 2.14 A3 size colour R 3.00 R 3.14 3.21
A3 size colour R 3.00 R 3.14 3.21
2 14 FAXES PER PAGE
VAT INCLUDED
Received R 7.21 7.39
Send R 5.01 R 5.24 5.37
Sena k 5.01 k 5.24 5.37
Special tariff to Staff and Councillors
tariff less 20%
2.17 TESTING OF VEHICLE BRAKES VAT EXCLUDED
VALEACEDED
Fee R 416.00 R 434.72 445.59
2.18 POUNDING FEES VAT EXCLUDED
Trolleys per trolley per day: Minimum R 100.00 R 104.50 107.11
LDV's per LDV per day: Minimum R 750.00 R 783.75 803.34
Horses, donkey's cattle and pigs per day R 545.49 559.13
Sheep and goat (each) R 260.00 R 271.70 278.49
Maintenance:
Horses, donkey's cattle and pigs per day R 210.00 R 219.45 224.94
Sheep and goat (each) R 109.73 112.47
2.19 TRAFFIC
Functions, Marches and Sports Monday to Saturday
One or two officer per event per hour R 1 473.45 1 510.29
Three or four officers per event per hour R 2 825.00 R 2 952.13 3 025.93
More than four officers per event per hour R 3 528.00 R 3 686.76 3 778.93
Sunday and Public Holidays
Per officer per hour R 1 330.00 R 1 389.85 1 424.60
ESCORT OF ABNORMAL LOADS
Monday to Friday Per truck per officer R 1150,00 R 1 201,75 1 231,79
Per truck per officer R 1150.00 R 1 201.75 1 231.79 Saturday, Sunday and Public Holidays
Per truck per officer R 2 890.00 R 3 020.05 3 095.55
Indigint Funerals
Government Event

		202	2025/2026		26/2027	2027/2028
2.20	Penalty for offloading during unauthorised hours	R	2 737.89	R	2 861.10	2 932.62
2.21	IMPOUNDING OF VEHICLE					
	POUNDING FEE (AS PER INVOICE OF TOWING SERVICE + R 1000)					
	STORAGE FEE PER DAY	R	721.00	R	753.45	772.28
2.22	AIRSTRIP					
	Event : Rental	R	13 896.76	Б	14 522.11	14 885.16
	Deposit 100%	R	13 896.76			14 885.16
	Rental of Hangers : As per contract	n	10 07 011 0		11022111	11000110
3.	LAND USE					
2 1	GROUND AND GRAVEL SALES					
3.1	VAT INCLUDED					
3.1.1	Ground Private - per 6 cubic metre truck	R	415.54		434.23	445.09
	Ground Contractor - per 6 cubic metre truck	R	415.54	R	434.23	445.09
3.1.2	Gravel Private - per 6 cubic metre truck	R	415.54	R	434.23	445.09
	Gravel Contractor - per 6 cubic metre truck	R	415.54	R	434.23	445.09
3.1.3	Open land per square meter (serviced)	R	92.26	R	96.41	98.82
	Open land per square meter(unserviced)	R	46.13		48.20	49.41
	Open land per square meter(serviced) - Industrial	R	115.32		120.51	123.52
	Open land per square meter(unserviced)- Industrial BUILDING AND OTHER PLANS COPIES	R	57.66	R	60.25	61.76
3.2	VAT INCLUDED					
3.21	Black and White					
0.2.1						
	Size A4(Removed A0)	R	18.00	R	18.81	19.28
	Size A3(Removed A1)	R	30.00	R	31.35	32.13
	A2	R	115.00	R	120.18	123.18

	202	2025/2026		/2026 2026/2027			
3.3 BUILDING PLAN APPROVAL - VAT INCLUDED							
VAT INCLUDED							
3.3.1 Residential and Agricultural stands							
Cost per square metre	R	33.58	R	35.09	35.97		
Minimum charge	R	1 559.13		1 629.29	1 670.02		
Maximum charge	R	25 089.93	R	26 218.97	26 874.45		
Penalty: R 25 000 Minimum charge: If its more than the minimum charger,this formula will apply : cost per sam 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	65.96	R	68.93	70.65		
Minimum charge	R	6 272.48	R	6 554.74	6718.61		
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	119.93	R	125.33	128.46		
Minimum charge	R	10 194.28	R	10 653.02	10 919.35		
Penalty: R 80 000 miniunm 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	11.53	R	12.05	12.35		
Penalty: R 5 000 minimum							
If its more than the minimum charger, this formula will apply : cost per sam x							
total sqm of the illegal building x 50%							
3.3.5 Government buildings							
Cost per square metre	R	17.30	R	18.08	18.53		
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	35.98	R	37.60	38.54		
Residential Zone 3 (Flats) per square meter per unit	R	35.98	R	37.60	38.54		
3.3.5 Occupation certificates	R	179.90	R	187.99	192.69		

		202	5/2026	202	26/2027	2027/2028
24	BUILDING DEPOSITS					
3.4	VAT EXCLUDED(BUT PAYABLE)					
2 4 1	Paridantial 0. 90 square matra	Б	1 0 1 0 0 0	Б	2 005.28	0.055.41
3.4.1	Residential: 0 - 80 square metre 80+ square metre	R R	1 918.92 3 238.18		2 005.28 3 383.90	2 055.41 3 468.50
3.4.2	Businesses	R	8 875.02	R	9 274.40	9 506.26
3.4.3	INTERNAL ALTERATIONS					
(i)	Residential: 0 - 80 square metre	R	3 238.18		3 383.90	3 468.50
	80+ square metre	R	3 238.18	ĸ	3 383.90	3 468.50
(ii)	Business	R	10 074.35	R	10 527.69	10 790.89
3.5	LAND USE MANAGEMENT FEES VAT EXCLUDED(BUT PAYABLE)					
3.5.1	Category 1 Aplications MPT		0.000.00		0.100.04	0.011.57
	Township establishment 0-20 Erven (Plus R 100 per erf)	R	2 998.32	R	3 133.24	3 211.57
	Plus tariff per erf in addition to the first 20 erven (Plus bulk service contribution)					
	Application for Rezoning	R	2 998.32	R	3 133.24	3 211.57
	Removal, amendment or suspension of a restrictive conditions, servitude or reservation	R	5 037.17	R	5 263.85	5 395.44
	against tittle of the land					
	Permanent closure of any public place or road	R	2 998.32	R	3 133.24	3 211.57
	Amendment or cancellation in whole or in part of a general plan	R	5 037.17	R	5 263.85	5 395.44
	Subdivision/ Consolidation of any land other than the subdivision which is provided for as a	R	5 037.17	R	5 263.85	5 395.44
	category 2 applications per additional portion after 5. the per erf tariff per erf in additional					
	Any consent or approval required in terms of a condition of title, a condition of establishr or conditionof an existing scheme or land use scheme	R	4 197.65	R	4 386.54	4 496.20
3.5.2	Category 2 Applications (Authorised officials)					
	Application to occupational practice, relaxation of building lines,coverage,boundary wall height,	R	5 037.17	P	5 263.85	5 395.44
	amendment of site development plan(Separate tariff will be charged for	ĸ	5 057.17	ĸ	5 205.05	5 575.44
	simultaneous application)					
	Subdivision/ consolidation of any land where subdivision is expressly provided					
	for in a land use scheme	R	4 197.65	R	4 386.54	4 496.20
	Per additional portion after 5. then per erf tariff per in addition					
	The consent of the municipality for any land use purpose or departure or					
	deviation in terms of a	R	4 197.65	R	4 386.54	4 496.20
	land use scheme or existing scheme which does not constitute a land development application					

	202	25/2026	202	26/2027	2027/2028
3.5.3 Other tariffs as per specific need					
Hard Copy of SDF	R	2 518.59	R	2 631.92	2 697.72
Hard Copy of Land Use Regulations	R	539.70	R	563.98	578.08
Customised product compilation fee (DVD, CD of documents)	R	359.80	R	375.99	385.39
3.5.4 CONTRAVENTION PENALTY (LAND USE)					
Application cost + 50%					
Residential, Government and NGO's	R	27 717.10	R	28 964.37	29 688.48
Business, Residential 2&3 and Industrial	R			86 918.69	89 091.66
3.5.5 ENCHROACHMENT					
Municipal Land					
Rate per square metre					
3.6 APPLICATION FOR HOME ENTERPRISE					
VAT EXCLUDED(BUT PAYABLE)					
Application fee	R	359.80	R	375.99	385.39
Departures land use restrictions on stands	i.	007.00	IX.	0/0.//	000.07
< 500 square metre	R	359.80	R	375.99	385.39
501 - 750 square metre	R	479.73		501.32	513.85
> 750 square metre	R	479.73		501.32	513.85
> / 30 square mene	ĸ	477.73	ĸ	501.52	515.05
3.7 CERTIFICATE PER ISSUE					
VAT EXCLUDED(BUT PAYABLE)					
Valuation	R	346.63	Б	362.23	371.28
Clearance	R	504.20		526.89	540.06
Zoning	R	359.80		375.99	385.39
•	R				617.61
SPLUMA Certificate	ĸ	576.60	к	602.55	617.61
3.8 HIRING OF MACHINES(If machine used less than an hour still pay full price)					
Grader per hour	R	1 270.99	R	1 328.18	1 361.39
TLB per hour	R	782.14	R	817.34	837.77
Front end loader	R	1 222.05	R	1 277.05	1 308.97
Water truck	R	733.20	R	766.19	785.35
Compactor	R	733.20	R	766.19	785.35
3.9 CONTRIBUTION TO BULK SERVICES					
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					
Cost per square metre					
Residential low cost					
Non subsidised household					
Business					
Industrial					

		202	5/2026	202	26/2027	2027/2028
3.9.1	Residential Bulk Contribution					
3.9.1.1	Water					
	Intermediate LOS	R	3 682.14		3 847.84	3 944.04
	Low	R	7 928.96	R	8 285.76	8 492.90
	Medim	R	15 480.33		16 176.94	16 581.37
	High	R	29 734.44	R	31 072.49	31 849.31
3.9.1.2	Sanitation					
	Low	R	10 194.39	R	10 653.13	10 919.46
	Medium	R	16 688.90	R	17 439.90	17 875.90
	High	R	24 240.27	R	25 331.09	25 964.36
3013	Electricity					
5.7.1.5	LOS	R	7 551.37	R	7 891.18	8 088.46
	Low	R	15 102.74	R	15 782.37	16 176.93
	Medium	R	30 205.49	R	31 564.74	32 353.85
	high	R	45 308.23	R	47 347.10	48 530.78
		ĸ	40 000.20	ĸ	4/ 04/.10	+0 000.70
3.9.2	Commercial / Industrial Bulk Contribution	R	13 295.60	R	13 907.19	14 546.92
	Water (Per 100sqm. of GLA)	R	17 585.64	R	18 394.58	19 240.73
	Sanitation (Per 100sqm. of GLA)	R	30 350.15	R	31 746.26	33 206.59
	Electricty (Per 100sqm. of GLA)					
3.10	DISASTER MANAGEMENT FEES					
3.10.1	Emergency Services Kuruman Airstrip	R	2 998.32	R	3 133.24	3 211.57
3.10.2	Emergency Services Tswalu Airstrip	R	8 305.34	R	8 679.08	8 896.06
3.10.3	Emergency Services Danielskuil Airstrip	R	4 347.56	R	4 543.20	4 656.78
3.10.4	Emergency Services Kathu Airstrip	R	3 627.96	R	3 791.22	3 886.00
3.10.5	Flammable liguid registration					
	1 Litre to 46000 Litres	R	438.22	R	457.94	469.38
3.10.5.2	46001 to 120 000 Litres	R	749.58	R	783.31	802.89
3.10.5.3	120001 and more	R	1 118.60	R	1 168.94	1 198.16
3.10.4	Re- print of Flammable Certificate	R	149.92	R	156.66	160.58
	Safety Certificates	R	230.64	R	241.02	247.04
	Re- print of Safety Certificate	R	149.92		156.66	160.58
	Personnel responding to emergency incidents	Ň	147.72	ix.	100.00	100.00
	Fire engine per hour	R	179.90	R	187.99	192.69
	Fire engine per kilometre	R	23.99	R	25.07	25.69
	Utility Bakkie per kilometre	R	92.26		96.41	98.82
	1 x Firefighter per hour	R	35.98	R	37.60	38.54
	1 x Officer per hour	R	47.97	R	50.13	51.39
	· · · · · · · · · · · · · · · · · · ·				00.10	0.107

	2025/2026	2026/2027	2027/2028
3.11 BY LAWS FINES SECTION 2 ACT 32/2000 - LAW ENFORCEMENT			
2.11.1 No percentauper shall demogrape defease or tempor with public property	D 1700.90	R 1807.64	1 050 02
3.11.1 No person/owner shall damage, deface or tamper with public property 3.11.2 No person shall remove, displace, conceal or tamper with public property	R 1729.80 R 1729.80		
No person shall deface the street surface by means of paint or any other	R 1727.00		1 002.00
3.11.3 markings	R 864.90	R 903.82	926.42
No person shall throw, discard or deposit refuse on any public place or			
3.11.4 vacant stand No person shall refuse any authorized officer without lawful reason, entrance	R 864.90	R 903.82	926.42
3.11.5 to			
or upon any premises on officer's request	R 1729.80	R 1807.64	1 852.83
No person shall refuse or fail to give any information lawfully required by the			
3.11.6 officer.	R 1729.80		
3.11.7 No person shall hinder or obstruct an officer in execution of his/her duties. No person shall display any sign, poster or banner that is indecent offensive in	R 864.90	R 903.82	926.42
3,11,8 a			
public space.	R 345.96	R 361.53	370.57
No person shall display any sign, poster or banner that is indecent offensive in			
3.11.9 such a			
manner that is visible from a public space. No person shall display any sign, poster or banner without written permission	R 345.96	R 361.53	370.57
3.11.10 of the			
Municipality.	R 864.90	R 903.82	926.42
3.11.11 No person shall fial to display the allocated street number.	R 345.96	R 361.53	370.57
No person shall obstruct or hinder an officer that may prohibit the sale,			
3.11.12 detain, seize			
of any food wrapping or packaging which in his/her opinion is diseased, unsound,			
unwholesome, contaminated or unfit for human consumption.	R 1729.80	R 1807.64	1 852.83
3.11.13 No person shall damage or de-place a plate displaying street name.	R 864.90		
3.11.14 No person shall damage or de-place a street number.	R 230.64	R 241.02	247.04
No person shall damage or de-place any sign authorized or erected by the			
3.11.15 Municipality. No person shall beg in a public place without written permission from the	R 518.94	R 542.29	555.85
3,11,16 Municipality.	R 230.64	R 241.02	247.04
No person shall beg from door to door without written permission from the			
3.11.17 Municipality.			
No person shall act as a car guard while not employed by a Muniicpality or			
3.11.18 any permitted organization.	R 230.64	R 241.02	247.04
No organization shall render a car guard service without prior written	K 230.84	K 241.02	247.04
3,11,19 permission of the			
Municipality	R 864.90	R 903.82	926.42
No person shall spill, drop or place in a public place any matter that may			
3.11.20 impede the cleaniliness of town	R 230.64	R 241.02	247.04
No person shall spill, drop or place in a public place any matter that may	K 230.04	K 241.02	247.04
3,11,21 cause annoyance			
or danger.	R 230.64		247.04
3.11.22 No person shall spit in or at a public place.	R 115.32		
3.11.23 No person shall urinate or defecate in or at a public place.3.11.24 No person shall micro manufacture any form of liquor.	R 230.64 R 230.64		
3.11.25 No person shall retail sale of consuption of liquor in a public place.	R 3 459.60		
3.11.26 No person shall consume any form of liquor in a public place.	R 864.90		
3.11.27 No person shall inhale the fumes of any glue, adhesive or volatile substance.	R 115.32	R 120.51	123.52
No person shall provide a substance refered to in subsection 10(1) if it is			
3.11.28 reasonably	R 115.65	R 120.97	126.54
evident that the substance is acquired for the inhalation of the fumes as indicated in			
subsection 10(1).	R 864.90	R 903.82	926.42
No person shall gather, sit, lie or walk in a street or sidewalk in a manner as to			
3.11.29 cause			
obstruction or to imped person.	R 115.32	R 120.51	123.52

	2025	/2026	2026	/2027	2027/2028
3,11,30 No person shall use indecent, offensive or loud language in a public space.	_	170.00		100 7/	105.00
No person shall fight, threaten or disturb other pesons by shouting or arguing	R	172.98	ĸ	180.76	185.28
3.11.31 in a public					
place that may lead to violance.	R	345.96	R	361.53	370.57
3.11.32 No person shall cause excessive noise on a public place	R	345.96	R	361.53	370.57
No person shall disturb the peace in a residential area by causing excessive					
3.11.33 noise or by					
fighting, shouting or arguing.	R	345.96	R	361.53	370.57
No person shall explode a firecracker or other fireworks causing a loud noise 3,11,34 without					
the written permission of the Municipality.	R	864.90	R	903.82	926.42
No person shall without prior written permission of the Municipality play music 3,11,35 or use a					
microphone to invite the public to business premises.	R	864.90	R	903.82	926.42
No person shall in or from a public place taut or indicate willingness to work 3,11,36 for reward					
except in an area designated by the Municipality.	R	864.90	R	903.82	926.42
No person shall distribute, place or hand out handbills without prior written 3,11,37 permission of					
the Municipality.	R	230.64	R	241.02	247.04
3.12 BY LAWS FINES SECTION 2 ACT 32/2000 - STREET TRADERS					
No person shall do business as a street trader with prior written permission of					
3.12.1 the Municipality.	R	518.94	Б	542.29	555.85
No person shall fial to carry written proof of permission to do business as a	ĸ	510.74	ĸ	J4Z.Z7	555.65
3,12,2 street trader					
in possession.	R	230.64	R	241.02	247.04
No person who do business as a street trader shall allow his/her property to					
3.12.3 corner a					
large space.	R	230.64	R	241.02	247.04
3.12.4 No person shall place his/her goods to constitute a danger to persons.	R	230.64	R	241.02	247.04
No person known as a street trader shall erect a structure to provide	_	000 ()		0.41.00	0.17.0.4
3.12.5 shelter/shade.	R	230.64	к	241.02	247.04
No person shall obstruct a fire hydrant or demarcated area for the use of 3,12,6 emergency					
vehicle or service.	R	230.64	R	241.02	247.04

		2025/2026	2026/2027	2027/2028
3.12.7 No person shall leave his/her property or goods a	fter trading hours at the designated			
area.		R 230.64	R 241.02	247.04
3.12.8 No person shall make an open fire that could har	m a peson or damage buildings or			
vehicles.		R 518.94	R 542.29	555.85
 3.12.9 No person may keep combustibles in quantities c fighting of fires. 	onitary to any law regarding prevention	n R 518.94	R 542.29	555.85
No person shall strore his/her goods in a manhole	, storm wter drain, bus	K 510.74	N 342.2/	555.65
3.12.10 shelter or public				
toilet.		R 345.96	R 361.53	370.57
No person shall fail to keep his/her goods or prop	erty clean and in a sanitary			
3.12.11 condition.	r busin os	R 345.96		
3.12.12 No person shall dispose litter generated by his/he No person shall fail to ensure that the area is free		R 345.96	R 361.53	370.57
3,12,13 day at the	of liner of the end of the			
designated area.		R 230.64	R 241.02	247.04
No person shall do street trading who obstructs a	ccess to or use of a street			
3.12.14 bus stop shelter				
or other facility intended for public use.		R 345.96	R 361.53	370.57
No person shall do street trading who obstructs th	e visibility of a display			
3.12.15 window signboard or premises.		R 345.96	R 361.53	370.57
No person shall do street trading who obstrucs ac	scess to a building	K 343.96	K 361.33	370.57
3.12.16 automatic bank teller				
or pedestrian crossing.		R 345.96	R 361.53	370.57
No person shall leave less than 2m width of a side	walk clear for pedestrian			
3.12.17 use, or any other				
manner obstructs pedestrians.		R 345.96	R 361.53	370.57
3,12,18 No person shall do street trading who obstructs th	ne view of any road user.	R 345.96	R 361.53	370.57
No person shall do street trading who causes and		K 040.70	001.00	0, 0.0,
3.12.19 way.		R 864.90	R 903.82	926.42
3.12.20 No person shall do street trading who obstruct an	ıy Road marking.	R 345.96	R 361.53	370.57
No person shall do street trading or interfere in an	ıy wasy with any vehicle			
3.12.21 park along side such place.		D 045.04	D 0/1.50	070 57
3,12,22 No street trader may compete with existing busin	esses	R 345.96 R 345.96		
3,12,22 No person shall do business as a street trader on v		R 864.90		
No person shall do business as a street trader at a				, 20112
3.12.24 faith or				
denomination.		R 518.94	R 542.29	555.85
3.12.25 No person shall do business as street trader in from		R 518.94	R 542.29	555.85
No person shall do business as street trader in from 3.12.26 public public	it of a building used for			
purposes.		R 518.94	R 542.29	555.85
3.13 BY LAWS FINES SECTION 2 ACT 32/2000 - WASTE M	ANAGEMENT BY - LAWS			
	thing from a plantic his lines			
No person shall open, tamper with or remove any 3.13.1 placed	ming from a plastic bin liner			
outside a property.		R 230.64	R 241.02	247.04
No person shall enter a disposal site for any purpo	ose other than the disposal	200.01	2	
3.13.2 of refuse.		R 230.64	R 241.02	247.04
3.13.3 No person shall remove or interfere with refuse at	a municipal disposal site.	R 230.64	R 241.02	247.04

		2025	5/2026	202	6/2027	2027/2028
3.14	NOISE ABATEMENT AND PREVENTION OF NUISANCE BY-LAWS					
3 1 4 1	No person shall dump accumulate objectionable material on any erf, street drain, water					
0.14.1	furrow or sewer thoroughfare. No person shall do work business or profession on any erf in Municipal area	R	1 729.80	R	1 807.64	1 852.83
3.14.2	source or become a discomfort or annoyance to the neighbourhood.	R	518.94	Þ	542.29	555.85
2142	No person shall deposit, drop or place any fruit or vegetable peels, broken glass bottles or					
	No person will be allowed any erf to be overgrown with bush, weeds or grass or other	R	518.94	ĸ	542.29	555.85
5.14.4	vegetation except cultivated trees. No person shall be allowed to keep on his premises any animal or bird which	R	1 729.80	R	1 807.64	1 852.83
3.14.5	creates a disturbance or a nuisance to the neighbours by making frequent and					
	excessive noise. No person will be permitted the carcass of any animal being his property of	R	518.94	R	542.29	555.85
3.14.6	which he is in charge on his premises in a Municipal area.	R	345.96	R	361.53	370.57
3147	No person shall disturb the public peace in any street or public by means of shouting	n	0.070		001100	0, 010,
0.14./	insistent hooting wrangling quarreling by collecting a crowd for striking.	R	345.96	R	361.53	370.57
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	345.96	R	361.53	370.57
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. No person will be allowed to wash or hang out to dry articles else where than	R	864.90	R	903.82	926.42
3.15.2	in the washing area.	R	020 (4	Б	241.02	247.04
0.15.0	No person will be allowed to dispose of refuse else where than in a refuse bin.		230.64			
	No person will be allowed to disturb, deface, damage, destroy or remove any movable	R	1 729.80	ĸ	1 807.64	1 852.83
5.15.4	or immovable property belonging to the Municipality including signs, trees and bushes.	R	864.90	P	903.82	926.42
3.15.5	No person will be allowed to injure, kill, capture or disturb any animal, bird, nest or eggs	ix.	004.70	ĸ	700.02	720.12
	of any bird. No person will be allowed to do any repairs on any vehicle within the	R	230.64	R	241.02	247.04
3.15.6	caravan park or mobile homes.	R	230.64	R	241.02	247.04
	No person will be allowed to apper in a nude state or improperly dressed. No person will be allowed to enter any sanitary convenience or dressing room for the	R	230.64	R	241.02	247.04
	opposite sex. No person will be allowed to deposit bottles, broken glass or rubbish at	R	518.94	R	542.29	555.85
3.15.9	caravans and mobile homes.	R	518.94	P	542.29	555.85
2 15 10	No person will be allowed to make any music in a manner which disturb the peace and	ĸ	510.74	ĸ	542.27	355.65
5.15.10	cause a nuisance to campers. No person will be allowed to make a fire it it is not in an assinged place or	R	518.94	R	542.29	555.85
3.15.11	equipment.	R	345.96	R	361.53	370.57
3.15.12	No person will be allowed to discharge a fire arm, air riffle or air pistol at Caravan Park or	R	518.94	R	542.29	555.85
	mobile homes. No person will be allowed to discharge any fireworks at Caravan park or					
	mobile homes. No person will be allowed to collect alms, beg or gamble at Caravan park	R	518.94	R	542.29	555.85
	or mobile homes. No person will be allowed to make a electrical connection without the	R	345.96	R	361.53	370.57
3.15.15	permission of the caretaker.	R	345.96	R	361.53	370.57
3.15.16	No person will be allowed to use an electrical connection for a purpose other than					
	campers or camping needs. No person will be allowed to hinder any employee of the Municipality in the	R	345.96	R	361.53	370.57
3.15.17	of his/her duties.	R	518.94	R	542.29	555.85

3.16 SUMM OF FOOD IN periors shall sell food from any premises whereon a case to IN a communicable disease IN a communicable			2025	5/2026	202	6/2027	2027/2028
No person shall self dood from any premises wherefrom food previously supplied 3.1.6 communicable disease has accurred. No person shall self dood from any source wherefrom food previously supplied 3.1.2 is supported to have been the cause of any case of cummunicable disease. No person shall self dood from explicie/pather than a bicycle/which is not 3.1.3 registered of a captored of in terms of the 8y Lows. No person shall self dood fine by tows. No person shall self dood fine by tows. No person shall self dood fine by tows. No person shall self dood file by tows. No person shall self dood of a from any premises whereon the buildings or 3.1.4.2 instructions do not meet with the requirements of these By-Lows. No person shall self dood of a from any premises whereon the buildings or 3.1.4.2 instructions do not meet with the requirements of these By-Lows. No person shall self dood of a from any premises whereon of these By-Lows. No person shall self dood of a from any premises whereon of these By-Lows. No person shall self dood of a from any premises whereon of these By-Lows. No person shall self dood the and the low and the preparation. Staffing and antibustion of flood whihout a substift the preparation. Staffing and antibustion of flood whihout a substift the preparation. Staffing and antibustion of flood whihout a substift the walts are not constructed of 3.1.4.8 in bottom any on with business if the boards of one free premises. Where flood a prepared must be in addition subbly covered with files. No person shall early on with business if the board flood of one free premises. No person shall be added by antiess of preparation flood if the cellings are No person shall be added. No person shall be added and add. No per	3 14						
31.41 communicable eliminate R 84.40 R 93.82 92.4.2 No person shall sell load from any source wherefrom food previously supplied 8 84.400 R 93.82 92.4.2 No person shall sell code from a vehicle(other than a bic/cle) which is not 8 84.400 R 93.82 92.6.42 No person shall sell code from a vehicle(other than a bic/cle) which is not 8 84.400 R 93.82 92.6.42 No person shall sell code if the soll the opinion that consumption thereof is 8 84.400 R 93.82 92.6.42 No person shall sell code if the sol the opinion that consumption thereof is 8 84.400 R 93.82 92.6.42 No person shall sell code of from any premises whereon the building or 8 84.400 R 93.82 92.6.42 No person shall sell code of nor many premises whereon the building or 8 84.400 R 180.7.64 185.2.83 No person shall sell code of nor many premises where food 8 1.27.9.82 R 1.80.7.64 1.852.83 No person shall sell code of nor many premises where food 8 9.4.40 8 90.3.82 92.6.42	0.10						
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part of the premises owned by him when so required by the Health Inspector. R 518.94 R 542.29 555.85	3.6.18	The owner fails to paint color wash, lime wash or otherwise suitably renovate	ĸ	004.70	ĸ	703.82	720.42
		part of the premises owned by him when so required by the Health Inspector.	R	518.94	R	542.29	555.85

		202	5/2026	202	6/2027	2
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. No flesh of any animal or carcass of any bird that died as the result of an	R	518.94	R	542.29	
3.6.20	accident or					
	disease shall be prepared for sale, store or kept.	R	1 729.80	R	1 807.64	
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 cooker or otherwise at the correct temperatures.	R	864.90	R	903.82	
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	1 729.80	R	1 807.64	
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	864.90	R	903.82	
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	518.94	R	542.29	

2027/2028

555.85

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NATIONAL TREASURY



MFMA Circular No. 129

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2025/26 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2025/26 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 (*m*SCOA) 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, *m*SCOA 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

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Fiscal year	2023/24 2024/25 2025		2025/26	5/26 2026/27 2027/		
	Actual	Estimate		Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%	

Table 1: Macroeconomic performance and projections, 2023 - 2027

Source: Medium Term Budget Policy Statement 2024.

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.

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023. Households have seen growth in real incomes as this year progressed and inflation has cooled, while consumer confidence has been buoyed by several factors, including stable electricity supply and expectations of improving financial conditions following a September cut in interest rates. Real purchasing power is expected to be bolstered by a further moderation in inflation and lower interest rates supporting household balance sheets. The newly implemented two-pot retirement system, which allows consumers to withdraw a portion of their savings before retirement, may also boost household consumption over the next few years depending on the eventual use of the withdrawn funds.

During 2024, headline inflation has cooled to its lowest rate in over three years, supported by lower food and transport prices. Underlying inflation – measured by the core inflation rate, which excludes volatile items such as food, non-alcoholic beverages, fuels, and energy – has also moderated to two-year lows, supported by lower imported inflation. Headline inflation is projected to stabilise around the midpoint of the 3–6 per cent inflation target range in the medium term. Lower food prices, a stronger rand and comparatively low oil prices present favourable risks. Meanwhile, unfavourable risks to the outlook include higher administered prices and unfavourable weather conditions for agriculture.

Even though confidence of the consumers has been uplifted by the improved economy, households are still struggling to pay municipal accounts and that has a negative impact on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2025/26 budget process

2.1 Local government conditional grants allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 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 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

Notable changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26.

In the metro space, National Treasury remain committed to consolidating grants to improve efficiency and effectiveness. Starting with the 2025 Budget, the Neighbourhood Development Partnership Grant (NDPG direct) and the Programme and Project Preparation Support Grant (PPPSG)will be consolidated. Over the 2025 Medium-Term Revenue and Expenditure Framework (MTREF), further reforms will include integrating the Municipal Systems Improvement Grant (MSIG) and the Neighbourhood Development Partnership Grant (NDPG indirect) into the budget baselines of the Department of Cooperative Governance and the National Treasury, respectively. Both departments will still earmark these to ensure that these allocations are used for their original purposes.

Additionally, the non-metro components of the NDPG direct will be merged with a portion of the PPPSG, and the grant will be redesigned to better serve its objectives. Most of other proposed reforms being discussed currently are planned for medium- to long-term implementation.

NT advise municipalities to utilise the indicative numbers that were presented in the 2024 Division of Revenue Act when developing the 2025/26 MTREF calculations. It is crucial to also consider the

proposed changes to baselines that were presented in the 2024 MTBPS, as they may have an impact. NT recommend this must be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2027/28 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2024 Division of Revenue Act for 2025/26. The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx

Division Of Revenue Amendment Bill, 2024 (DoRAB)

Additional funding to the Municipal Disaster Recovery Grant – R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024. This will benefit several municipalities in five provinces with the following breakdown: Eastern Cape municipalities (10): R319 million; Free State municipalities (4): R48 million; KwaZulu-Natal municipalities (7): R152 million; Limpopo municipalities (4): R88 million; and Mpumalanga municipalities (4): R77 million.

Reprioritisation from the Public Transport Network Grant – R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant – reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

Roll-over – R29 million is rolled over in the MSIG to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

Changes to conditional grant frameworks and allocations

The framework of the MDRG – recovery will be amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the disasters that occurred between December 2023 and June 2024.

The framework of the RBIG will be updated to amend the ring-fenced BFI amount for Drakenstein Local Municipality's sanitation infrastructure upgrade project.

The framework of the PTNG is amended to reflect the revised 2024/25 baseline following the reprioritisation towards the Taxi Relief Fund.

The framework of the MSIG is amended to account for the approved roll-over in the 2024/25 financial year.

Details per municipality, of the changes to allocations for the municipal disaster recovery grant, municipal systems improvement grant, public transport network grant and regional bulk infrastructure grant that have been described in Part 2 of the explanatory memorandum to the DoRAB will be gazetted. These changes per municipality are shown in **Annexures D** to **E and Appendix A** of the DoRAB.

All amended frameworks will be gazetted in terms of section 15(2) of the 2024 DoRA, after consulting Parliament.

2.2 Metropolitan Municipalities Trading Services Reform performance incentive

The provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Fundamental weaknesses in the structure and management of trading services underpin and exacerbate underinvestment in trading services infrastructure and assets. Currently, trading services face negative cash flows, placing at risk overall metropolitan municipalities (refers herein as metros)'s finances and their ability to support the necessary investments and contribute to the financial health of the entire municipality. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure.

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance on accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance incentive is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation (W&S), electricity and energy (E&E), and solid waste management (SWM). Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

To access the performance incentive, most metros have already developed Trading Services Reform Strategies, with two annexures (A1: Institutional Road Map, and A2: Business and Investment Plans) for their Water and Sanitation and Electricity and Energy Trading Services. (See Guidance Note 2: Assessment Criteria, Process and Timeframes, Metro preparations for the introduction of trading services infrastructure financing reforms). The date for submission of Solid Waste Management A, A1 and A2s is 31 July 2025. The guidance note is accessible <u>at this link on the National Treasury website</u>.

Metros with acceptable reform strategies for W&S and E&E will need to develop a third Annexure to their sector-specific Trading Services Reform Strategies, namely Annexure 3: Performance Improvement Action Plan (PIAP). Each A3: PIAP will have approximately 40 indicators across three performance areas (Accountability, Financial and Operational (W&S or E&E or SWM).

For each indicator, metros will specify their starting points, ambitions, programmes to accomplish the ambitions, and annual targets for the six years of the programme. The A3: PIAP as agreed to by National Treasury and passed by the metro council will become the metro's trading service **performance contract** against which incentive allocations are confirmed or adjusted, through the Division of Revenue Act. The Council-approved sector-specific A3: PIAP must be submitted to National Treasury as part of the metro's submission of budget documentation.

Metros are currently receiving formal feedback on submissions already made. Workshop briefings, a Guidance Note, and direct support will be provided to enable metros to complete the A3: PIAP template.

For metros seeking to access the incentive, the second day of the Mid-year Budget and Performance Review (MYBR) engagements will be dedicated in assessing the readiness for trading services reform and the details of A3: PIAP. Metros should submit a complete first draft A3: PIAP prior to the MYBR engagement.

Similarly, for metros seeking to access the incentive, the Budget and Benchmark engagements will devote time to assess investment plans, commercial initiatives, of trading services. Metros should be ready for the meeting with a final A3: PIAP.

Metros who have been or are unable to generate satisfactory Trading Services Reform Strategy documents will have further opportunities (with assistance of NT) to join the programme in future.

2.3. Reporting requirements for Disaster Allocations

National Treasury has in the previous circular (MFMA Circular No. 126 dated 07 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 01 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (01 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

Disaster response funding for local government is provided for in the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) through the Municipal Disaster Response Grant schedule 7B (MDRG 7B); and the Municipal Recovery Grant schedule 5B (MDRG 5B).

Funds from the MDRG 7B allocations are unallocated until a classification of a disaster by the Head of National Disaster Management Centre (NDMC) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002). This grant provides 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).

The MDRG 5B funds longer-term rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.

Section 25 of the 2024 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 allocations 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 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", must comply with all the reporting requirements in the DoRA. 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 upon approval constitute a part of the total disaster allocation for that financial year and must comply with the framework conditions of the disaster funding.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting prescripts in terms of the DoRA. 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. Further, 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 2024/25 financial year applicable to a municipality. The reporting must also comply with the framework of the Disaster grant.

In addition to the reporting requirements outlined in section 12 of the DoRA, municipalities must adhere to the reporting guidelines specified in the disaster management frameworks. Municipalities 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 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 utilised. National Treasury may withhold and / or stop any funds due to the municipality that does not adhere to the reporting requirements in the DoRA.

In terms of any disaster funding that municipalities receive between 01 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

2.4. Budgeting and reporting of the Integrated National Electrification Programme (INEP)

The DoRA provides for the allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom for the Eskom areas of supply and to municipalities for their areas of supply. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the *m*SCOA Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the *m*SCOA Circular No. 16.

2.5. Stopping and reallocation guidelines

The Division of Revenue Act provides that in instances where municipalities reflect a serious or persistent material breach of the Act (DoRA and MFMA), i.e., non-compliance against the provisions of the Acts, non-compliance against grant framework and significant underexpenditure, National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

Following the 2024/25 mid-year expenditure reports (second quarter report) in terms of section 10 of the 2024 DoRA and sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury annually considers invoking sections 18 and 19 of DoRA.

In terms of DoRA, National Treasury utilises the reported information from both municipalities and the transferring officers in terms of section 10 and section 71 of the DoRA and MFMA, respectively. The second quarter reports dated 31 December annually is targeted as a benchmark to determine whether municipalities have adequately performed against the total allocations made. Various conditional grant frameworks give guide on the conditions required for compliance and as a measure of the performance of the municipalities.

Transferring officers are required as part of section 12 of DoRA (duties of the transferring officer) to assess and monitor the performance of the municipalities against the conditional grants and recommend to National Treasury that underperforming municipalities should be considered for stopping, while best performing municipalities are considered for additional funding in terms of sections 18 and 19 of DoRA (stopping and reallocation). 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 2025**.

National Treasury is required in terms of sections 17, 18 and 19 of DoRA and section 38 of the MFMA to consult municipalities and afford them an opportunity to make a written representation as to why their conditional grants should not be stopped. Only after National Treasury has consulted and engaged municipalities on this intention (stopping), would the Treasury decide to either stop or not stop. Therefore, the stopping and reallocation process is a consultative "process" for which National Treasury must decide on. Recommendations from all relevant stakeholders, i.e., transferring officers and provincial treasuries are considered before the National Treasury decides.

The following questions form part of the decision when National Treasury writes to municipalities to consider stopping the allocation due to persistent underspending and non-compliance against the provisions of the legislations:

- Why expenditure reported as at 31 December 2024 is below 40 per cent;
- Progress report against approved projections (provide list/ names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio) and all committed unspent funds must be ringfenced;
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2023/24 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 2025, i.e., commitment that the municipality will not request rollover 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 2024;

- 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;
- All reporting must be accurate and aligned to *m*SCOA system and
- An acceleration plan against the 2024/25 approved implementation plan.

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 2024/25 financial year.

Reallocation is therefore based on availability of funding, with priority being reallocation of funds within the same district or a province. Priority is also given to the best performing municipalities, municipalities with ready projects for implementation, committed multi-projects that could be brought forward, etc i.e., A maximum expenditure of 70 per cent against original allocation is used as an indicator for reallocation. In terms of stopping of the allocations against slow spending municipalities, a 40 per cent benchmark is used to engage municipalities whether their funds should be stopped or not. It is important to note that a representation from municipalities in terms of section 38(2) (a) of the MFMA and a recommendation from the transferring officer/ provincial treasury is considered before National Treasury can stop the funds.

3. Revenue Management

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services as communicated in MFMA Circular No. 89. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes, and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring that the tariffs are cost reflective for the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2025/26 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Revenue enhancement and Improved debt collection

Although different methods and tools are available to municipalities for improving revenue and debt collection through external sources, National Treasury would like to encourage municipalities to productively make use of the available revenue tools developed and available.

A useful method to ensure that all properties in the municipality are levied as per the 2014 Amended Property Rates Act and the municipality's tariffs and rates policies, is the correct use of the **National Treasury Valuation Roll Reconciliation Tool**. Except for property rates, other statistical data of consumers, like the number of users for different services (although it will not perfectly match) can also be benchmarked against.

The correct use of **National Treasury Cost Reflective Tariff** and **Valuation Roll Reconciliation Tools**, together with the statistical data from the municipal billing system, must be utilised to ensure the maximum levying of revenue. Unfortunately, these tools cannot be used successfully if the input data is not correct and / or output is not correctly interpretated.

The **Smart Meters Grant Roll-Out and RT29-2024** Transversal Tender (available to all government institutions) are both useful not only to improve revenue in municipalities, but also to assist in improving debt collection. Not only can water and electricity losses be reduced, but cash can be generated up front.

By making use of the available tools and smart metering systems, municipalities will be in a better position to prepare cost-reflective tariffs and credible funded budgets, budgets that align with actual revenues and expenditures.

Municipalities must focus on increasing collection rates, curbing material losses, and aligning their budgets with actual financial realities.

3.2 Maximising the revenue generation of the municipal revenue base

Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in these MFMA Circulars is to ensure that municipalities are using their entire revenue base for the revenue budget projections. The status quo remains; however, it is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

The periodic general valuation of properties can result in significant changes in the market values of properties, especially where regular supplementary valuations are not done during the period of validity of the valuation roll. In the year in which a new valuation roll is implemented, where the general valuation of properties results in significant increases in the market values of a significant proportion of the properties, it would be advisable to reduce the cent in the Rand rates for categories of rateable properties for which the greater proportion of the market values increased significantly in the general valuation. To do this, the municipality must run various permutations of different cent in the Rand rates against different categories of properties to ascertain the rates payable against the different permutations.

The use of the Valuation Roll Reconciliation tool of National Treasury, can assist to test the various permutations of tariffs. After running the different permutations, the municipality can then determine cent in the Rand rates for the different categories of rateable properties that do not cause rates shocks that increase the rates payable by property owners excessively.

Municipalities are referred to the Department of Cooperative Governance's practice note in this regard, which is contained in the Local Government: Municipal Property Rates Act General Guidelines (March 2020) which can be found at the following link:

https://www.cogta.gov.za/index.php/municipal-property-rates/

Requirements for a billing report

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardised billing report that considers the minimum billing report requirements.

Part A and Part B Register

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

- 1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and Part B;
- 2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
- Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i);
- 4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website; and
- 5. A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used

in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll, Part A register of the billing system to National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

A copy of the Valuation Roll Reconciliation Tool template is available as **Annexure A** of this <u>Circular</u>.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <u>https://lg.treasury.gov.za/ibi_apps/signin.</u>

3.3 Setting cost reflective tariffs

It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service. Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a wellstructured budget with all applicable revenue and expenditure items included.

The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as **Annexure B** of this Circular. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98.

The populated Cost Reflective Tariff Tool, must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at:

https://lg.treasury.gov.za/ibi_apps/signin.

3.4 Consumer Deposits and securities

Credit control policies must be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits must be deleted where it is still in the Electricity and Water by-laws, this must be included in the credit control and debt collection by-laws. Deposits must be equal or more than two months bulk accounts from water services authorities and Eskom.

3.5 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicile for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;
- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.6 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded, also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through datadriven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Use the insight provided regarding indigents to make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with DCoG and their respective provincial counterparts to simplify its indigent management registration processes even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

3.7. Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with National Treasury that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with National Treasury,

Eskom will within 30 days of National Treasury request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between National Treasury and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

3.8. Pro-actively managing collection of municipal revenue in Eskom supplied areas

The National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply 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 supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

3.9. Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2024/25, bulk electricity costs increased by 12.7 per cent, a slight decrease as compared to 15.0 per cent in the 2023/24 municipal financial year.

Given the absence of an approved tariff increase by Eskom and no approval of Eskom tariff application available yet for the 2025/26 financial year, municipalities are cautioned to not only use the National Treasury Cost Reflective Tariff Tool, but also to do the Cost of Supply Study as prescribed by NERSA.

3.10. Organ of State Debt

The reconciliation of Organ of State debt begins with the municipal statement as the foundational document, serving as the baseline for reviewing and verifying all transactions, balances, and outstanding amounts between the municipality and the respective organ of state. This statement ensures that the reconciliation process is rooted in the municipality's official financial records. Technical and provincial advisors must meticulously analyse the statement to confirm that it accurately reflects all billed amounts, payments received, adjustments made, and any interest or penalties applied. By starting with the municipal statement, the process systematically identifies discrepancies and allows for their resolution through collaboration with the municipality and the organ of state.

Using the municipal statement as the starting point, the municipality will cross-check it against the organ of state's financial records, identifying mismatches or omissions. The detailed analysis will uncover issues such as unrecorded payments, incorrect billing, or misallocated funds. Once all discrepancies are resolved and the accounts are reconciled, the verified amounts become final and binding. It is imperative that all accounts verified during this reconciliation process are settled in full. This ensures that both the municipality and the organ of state fulfil their financial obligations, promoting accountability and reducing long-standing debt burdens.

As part of the reconciliation, municipalities must apply their credit control and debt collection policies, which are also applicable to Organ of State accounts. These policies ensure structured and proactive debt management, including efforts to engage the organ of state to finalise payment agreements for the settled amounts. Additionally, any credits or overpayments identified during reconciliation must be processed promptly by the municipality through issuing credit notes or adjusting in their financial systems. Evidence supporting reconciled balances, credits, or any adjustments must be retained to ensure compliance with financial management standards and to maintain transparency.

Finally, once the reconciliation is complete and all parties agree on the verified balances, the municipality must formally sign off on the reconciled accounts. This step signifies the accuracy and acceptance of the financial records. The organ of state must then ensure that all verified accounts are settled in full without delay, demonstrating its commitment to sound financial management and equitable treatment of debtors. By enforcing credit control measures and focusing on timely settlement, the municipality not only improves its financial position, but also strengthens relationships with organs of state, fostering a culture of accountability and mutual respect.

4. Funding of municipal budgets and other management issues

4.1. Funding of municipal budgets

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. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

4.2. Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024.

In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement.

In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

4.3. Remuneration of Councillors

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 the 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.

4.4. Municipal Pension Fund Contributions

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

4.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow the monitoring of the compiled action plan.

The action plan should include the following information:

- a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
- b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
- c. 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.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at <u>mfma@treasury.gov.za</u> by the latest end of February 2025.

4.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time <u>after the mid-year budget and performance assessment</u> has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when <u>a mayor tables the annual report in terms of section 127(2) of the MFMA</u>, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6).

5. Municipal Standard Chart of Accounts (*m*SCOA)

5.1. Release of Version 6.9 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

https://lg.treasury.gov.za/ibi apps/signin

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Report ing%20Regulations/Pages/default.aspx

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.

All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. 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

Importantly, when a 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 only concludes by the end of October annually. 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 send to <u>lgdataqueries@treaury.gov.za</u>.

It should also be noted that mSCOA Circulars No 9, 10, 11 and 12 have also been aligned to mSCOA chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardCha rtOfAccountsFinal/Pages/default.aspx

5.2. Future chart changes

The following chart changes are still under consultation and if approved, it will be effected in chart version 6.10:

5.2.1. Cost capitalisation to assets (current and non-current)

The National Treasury has received multiple requests through the *m*SCOA FAQ database to include items for Cost Capitalisation to Assets (current and non-Current) in alignment with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). The requested items pertain mainly to the following categories:

- Employee Related Cost
- Depreciation
- Contracted services (such as maintenance)
- Consumables and materials
- Other operating costs etc

In terms of the Generally Recognised Accounting Practice (GRAP), GRAP 1.104 states that an entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.

Municipalities provide this analysis based on the nature of the expenses.

GRAP 12 further requires that *Inventories paragraphs 19 to 28 must be considered to determine* which costs must be included in the cost price of inventory. In terms of paragraph 19 the cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. This GRAP standard specifically requires that any conversion costs be accounted for as part of the cost of inventory, rather than being expensed according to their nature. These costs may include labour and other expenses for personnel directly involved in the conversion process, such as water purification, as well as any attributable overheads.

When costs related to water inventory are capitalised in accordance with GRAP 12.19, no expense is recognised at the time of incurrence since a capital item is created. The expense is only recognised when the water inventory is distributed, at which point it is recorded as "Inventory consumed". This will reflect the nature of the expense incurred.

This is similar in principle to costs that are capitalised to property, plant, and equipment in accordance with GRAP 17.22. GRAP 17.22 outlines that examples of directly attributable costs that should be capitalised as part of the cost of an item of property, plant, and equipment (PPE) include expenses such as employee costs related to the construction or acquisition of the PPE, site preparation, delivery, installation, and assembly costs, among others. Once the PPE is ready for use (i.e., when it becomes available for its intended purpose), an expense is recognised in the form of "Depreciation". This depreciation represents the nature of the expense incurred over time, rather than the individual costs that were initially capitalised.

Therefore, it would not be correct to analyse and present the cost items incurred per GRAP 12.19 as the expense items outlined in the requirements of GRAP 1.104. The actual expense, by nature, is the "inventory consumed" expense, which reflects the consumption of the inventory rather than the individual costs incurred during its acquisition or conversion.

Given the current lack of consistency and the fact that only a few municipalities are accurately accounting for cost capitalisation, a guide will be issued once the consultation process with National Treasury's Office of the Accountant-General, the Accounting Standards Board (OAG), and the Auditor-General (AGSA) has been concluded.

5.2.2. Entity reporting

Currently the Local Government Database and Reporting System (LGDRS) does not make provision for the separate submission of data strings for municipal entities. However, NT is in the process of developing data strings for entities for implementation in chart version 6.10. In the interim, municipalities must verify the VAT 201 return information directly with their entity. It should be emphasised that SARS is using the *m*SCOA data strings submitted to the GoMuni Upload portal for their verification processes relating to VAT 201 returns, and municipalities should ensure that their consolidated data strings are credible, as incorrect data will negatively impact this process.

5.2.3. SARS binding general ruling BGR74

This binding general ruling issued by SARS under section 89 of the Tax Administration Act 28 of 2011 sets out the VAT treatment of supplies of goods or services made by municipalities to the national or provincial government under each contracting method. This BGR does not determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement. Note that the BGR 74 must be interpreted with the Value-Added Tax Act 89 of 1991.

In applying the principles of BGR 74, it is possible for municipalities to recognise output tax liabilities which they previously did not recognise. Municipalities must make appropriate payment arrangements with SARS to settle their previous unrecognised output tax liabilities due to SARS while ensuring that current output tax liabilities are settled without delay. While municipalities under BGR 74 may need to recognise output tax liabilities, municipalities should

also recognise possible previously unrecognised input tax deductions, for example, in the case of VAT expenditure incurred while completing certain housing programmes.

In accordance with the guidelines outlined in mSCOA Circular No. 12: Guidance on Value Added Tax (VAT), where municipalities are the developers for housing projects (excluding where the housing project relates to rental stock), municipalities can deduct the input tax on VAT expenditure incurred in the payment of housing and other contractors, which they have contracted in the course of constructing the houses. The VAT 409 Guide for Fixed Property and Construction for Vendors provides further guidance on the issue of low-cost housing.

In accordance with section 65(2)(f) of the MFMA, the municipality must comply with its tax commitments. Failure by the accounting officer of a municipality to comply with the duty imposed by section 65(2)(f) of the MFMA, which relates to tax commitments, not only constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, but also a financial offence in terms of section 173 of the MFMA. In terms of MFMA Circular No. 74, municipalities were advised to refrain from engaging tax consultants or other external service providers in preparing and reviewing their VAT returns. Where municipalities appoint tax consultants and other service providers to assist with the preparation, submission, review or correcting of VAT returns, the expenditure incurred in paying for the tax consultants and other service providers constitutes fruitless and wasteful expenditure.

5.2.4. Costing segment

The costing segment includes provisions for secondary cost allocation and categorise chargeout and recoveries separately. This approach ensures that there is a clear distinction in costs associated with both internal allocations and external recoveries, allowing for more accurate financial management and reporting. Due to the inconsistent implementation of the costing segment across municipalities, the National Treasury will review the costing segment in 2025. Changes to the principles in the Project Summary Document (PSD) as well as the *m*SCOA chart version 6.10 are envisaged.

5.3. Improving *m*SCOA data strings credibility

5.3.1 Balance Sheet Budgeting

Balance sheet budgeting refers to the practise where the revenue and expenditure transactions, as well as the financial impact of these transactions on the statement of financial position, are included in the budget. In other words, all the planned transactions must be included in the budget. The debiting and crediting of all the transactions that will transpire in the ensuing financial year equates to balance sheet budgeting; thus, planning for the expense as well as the accrual, and payment of the liability. The revenue and expenditure must be accrued in the control accounts at correct posting levels and payments made and received. The correct combination of the *m*SCOA segments must also be used to ensure that data strings are credible. The PSD provides guidance on data string combinations.

Financial system solutions should be set-up correctly for balance sheet budgeting.

5.3.2 Use of external service providers

When municipalities appoint external service providers, they must ensure that these service providers have the expertise and skills to comply with the *m*SCOA Regulations. Section 5(2) of these regulations states that:

(2) The financial and business applications or systems used by a municipality or municipal entity must—

- (a) provide for the hosting of the general ledger structured in accordance with the classification framework determined in terms of regulation 4(2);
- (b) be capable of accommodating and operating the standard chart of accounts;
- (c) provide a portal allowing for free access, for information purposes, to the general ledger of the municipality or municipal entity, by any person authorised by the Director-General or the Accounting officer of the municipality.

This means that service providers appointed by the municipality <u>must</u> comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *m*SCOA accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *m*SCOA Regulation 5(1) and (2);
 - Use the data available on the integrated financial system solution of the municipality to:
 - Prepare key documents such as the IDP, budget, in-year reports, AFS, asset registers, etc.; and
 - Develop analysis tools and dashboards for the municipality.

When an external service provider uses excel spreadsheets or systems and tools that are not *m*SCOA compliant and populate these spreadsheets and tools from data outside of the system solution, it has a detrimental impact on the credibility of data string submitted to the GoMuni Upload portal as the data will not be aligned to the data in the spreadsheets and tools of the external service provider. This compromises the intention of *m*SCOA to have one version of the truth for reporting to municipal management, council, provincial and national government.

*m*SCOA requires planning, budgeting, transacting, and reporting to be done directly in and from the integrated financial system solution. Furthermore, the MFMA and the Preferential Procurement Regulations (2022) that became effective on 16 January 2023 allows for the blacklisting of companies to do business with the state for a period of up to 10 years for non-performance and other malpractices such as not complying with legislative requirements.

5.3.4 Use of modules on integrated system solution

The *m*SCOA Regulations required municipalities to acquire integrated system solutions from 01 July 2017 to enable the seamless integration of information to the General Ledger on the core financial system. Whereas most municipalities have complied with the Regulations, a number of municipalities are not fully utilising the modules available on their integrated system solution. Instead, they are purchasing the same modules from third-party system providers, and this constitutes fruitless and wasteful expenditure.

Often these third-party modules and sub-systems do not integrate seamlessly with the core system solution to ensure smooth and efficient operations; thereby necessitating manual intervention to integrate and consolidate reporting.

Where third-party modules/ sub-systems are being used by municipalities, it is important to ensure that monthly and year-end adjustments are processed in the core system solution and not in the third-party modules/ sub-systems to achieve accuracy in financial reporting and

prevent discrepancies in information. It should also be noted that the rules for integration between the core system solution and third-party modules/ sub-systems must be set by the core system provider and the latter is not required to integrate with any third-party module/ sub-system provider unless this has been agreed upon in the service level agreement.

5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)

The *m*SCOA data string assessments performed by the national and provincial treasuries identified that there is generally poor alignment between the audited data strings submitted to the GoMuni Upload portal and the AFS submitted and audited by the Auditor-General South Africa (AGSA).

Adjusting journals agreed upon with AGSA must be processed in the core financial system and not in the AFS Tool. The misalignment has a direct impact on the opening balances that is critical to the statement of financial position and cash flow.

Municipalities must ensure that the pre-audited (PAUD), audited (AUDA) and restated (RAUD) data strings are carefully reviewed before submission thereof to the GoMuni Upload portal. The Trial Balance, audit data strings and AFS must be in perfect alignment before submission.

5.4. Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

5.5. Budget override and virement

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated in due course.

5.6. Regulation of the minimum business processes and technical specifications for mSCOA

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business	April 2024 to March 2025
	processes for <i>m</i> SCOA	
2	Develop standard operating procedures for	February 2025 to April 2025
	<i>m</i> SCOA	
3	Review and update the minimum technical	April 2025 to Oct 2025
	specifications for <i>m</i> SCOA	
4	Align the current ICT due diligence assessment for	
	mSCOA to the updated <i>m</i> SCOA requirements	
5	Develop Regulations on the minimum business	Oct/November 2025
	processes and technical specifications for <i>m</i> SCOA	
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for *m*SCOA have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31** January 2025 to <u>mSCOARegs@treasury.gov.za</u>

All presentations and draft documents for comments 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/MunicipalRegulationsOnAStandardCha rtOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx

6. Muni eMonitor, FMCMM and Audit Action Plan System

6.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and National Treasury. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on National Treasury's website.

The system consists of two main components, namely: the MFMA legislated calendar with the Actions Management function and the Evaluations Questionnaire function. The implementation plan of the two main components is as follows:

MFMA legislated calendar with the Actions Management function – All Actions appearing under the legislative calendar for each month must be processed within the specific month that they appear in the calendar.

Evaluations Questionnaire – Evaluations (covering various financial management disciplines) will be published by National Treasury (on a quarterly and ad hoc basis) for municipalities to complete and submit on the system within the deadlines stipulated by National Treasury (These evaluations replace the previous reporting requirements that municipalities were required to complete in Excel).

It has been noted that since the launch and rollout of the system, there are still municipalities/ municipal entities that have not completed and submitted the Actions Management and Evaluation Questionnaire on the Muni eMonitor system. Please note that sections 74 and 104 of the MFMA state that the Accounting Officer of a municipality/ municipal entity must submit to the National Treasury such information, returns, documents, explanations, and motivations as may be prescribed or as may be required. Therefore, to avoid any possible non-compliance, municipalities are requested to complete and submit both the Actions Management and Evaluation Questionnaires within the timeframes/ deadlines stipulated in the system.

Furthermore, it has also been noted that some municipalities are reporting information without adequate review and verification of the accuracy of the information provided by the municipality/ municipal entity. Municipalities/ municipal entities are advised that National Treasury will be using the information submitted on the Muni eMonitor system as input into the MFMA Compliance report, and thus, the onus lies with municipalities/municipal entities to submit credible information on the system to ensure that the report correctly reflects the situation at their institution.

6.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

6.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the webenabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving

negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

We have also noted a strong correlation between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)

7.1. Key Performance Indicators (KPIs) in the top-layer of SDBIP

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

Overcrowding of KPIs in the SDBIP

Municipalities continue to include an extensive number of KPIs in their strategic scorecard or top-layer SDBIP or without aggregating departmental output indicators or lower layer SDBIP, despite the guidance outlined in MFMA Circular No. 13. This high volume of indicators in top-layer SDBIPs can dilute focus and make monitoring cumbersome. Municipalities are therefore encouraged to streamline their indicators by consolidating KPIs in the top-layer SDBIP, focusing on most critical indicators in achieving strategic objectives, ensuring a more manageable and effective monitoring process.

Clarity of objectives

Many KPIs lack clarity regarding their alignment with municipal objectives and intended service delivery outcomes outlined in the IDPs. This raises concerns about the 'ultimate objective' of these indicators, questioning their relevance and purpose. Additionally, municipalities duplicate KPIs across multiple functional areas or departments, resulting in redundant reporting efforts. Municipalities are urged to align all KPIs with the SMART criteria (Specific, Measurable, Achievable, Relevant, and Time-bound) and strategic objectives or priorities outlined in IDPs, this will enable better monitoring of progress, identifying performance challenges, and taking

timely corrective actions. Reference is made to the Framework of Managing Performance and Programme Information (FMPPI) for further guidance on performance management.

7.2. Adjustments to the SDBIP

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

7.3. Criteria for adjusting KPIs in the SDBIP

The following criteria outline the conditions under which a municipality may amend the KPIs in the SDBIP during the financial year:

Internal factors		
• Only KPI targets may be adjusted due to under-collection of revenue or reprioritisation of funds, in terms of the council-approved adjustments budget referred to in Section 28(2) (a, e & d) of the MFMA.		
 Only KPI targets may be adjusted during the financial year, in line with Section 28(2)(b), to account for additional funding or resources that have become available during the financial year, enabling the revision or acceleration of spending programme already prioritised in the IDP. 		
• KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision.		
• KPIs may be adjusted to align with changes in municipal circumstances or emergencies, provided these adjustments remain consistent with the strategic objectives and priorities outlined in the IDP. The reasons for these changes must be clearly explained in the revised SDBIP.		
External factors		
• KPIs may be adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. The related legislation or policy must be referenced and documented as evidence for the change.		
• KPIs may be changed to respond to natural disasters, unforeseeable or unavoidable expenditures referred to in Sections 28(2)(c) and 29 of the MFMA. The reasons for these changes must be adequately justified.		
• KPIs may change because of revisions to nationally prescribed indicators as contemplated by the applicable legislation or circular. An explanation for these KPI revisions must be articulated in the SDBIP, referencing the relevant legislation, framework or circular.		
Cross-cutting conditions		
Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.		

- Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.
- KPI changes <u>are prohibited</u> during the fourth quarter of the financial year (April June). Only KPI changes in relation to natural disaster or unavoidable or unforeseen expenditure will be permitted during the fourth quarter of the financial year.

7.4. Alignment of the adjustments budget and adjustments to the SDBIP

When a municipality adjusts its KPIs during the financial year, it must align the changes with the provisions of Section 28 of the MFMA and the Municipal Budgeting and Reporting Regulations (MBRR). The table below outlines the different types of adjustments budgets and their linkage to SDBIP adjustments:

Types of adjustments budget	Timeframes	Sections of MFMA and MBRR	SDBIP KPIs in-year changes
Adjustments due to under-collection of revenue	Anytime	S.28(2)(a)	Only changes to KPI targets are allowed
Main adjustments budget	February – after the tabling of the mid-year budget assessment and performance Only one adjustments budget referred to in Section 23(1) except S.28(2)(b)	S.28(2) (b, d & f) Reg. 23(1&2)	Allows for amendments to the SDBIP to address underperformance or realignment with revised priorities and allocations. This is subjected to the conditions outlined above
Additional funds from national / provincial government	60 days after the approval of the relevant national / provincial adjustments budget	S.28(2)(b) Reg. 23(3)	Only changes to KPI targets are allowed
Unforeseen and unavoidable expenditure	Within 60 days of expenditure being incurred	S.28(2)(c), 29(3) & 32 Reg. 23(4), 71 & 72	KPIs may be adjusted to reflect changes in resources or priorities caused by these expenditures
Roll-over of municipal funds	Before 25 August	S.28 (2)(e), Reg. 23(5)	Linked to revisions of the SDBIP to include projects and targets funded by rolled-over amounts
Authorisation of unauthorised expenditure	During main adjustments budget in February. After tabling of the annual report for that year (7 months after the financial year end)	S. 28(g), 32, 127(2) Reg. 23(6)	No changes to KPIs are allowed

All SDBIP adjustments must be tabled and approved in council.

National Treasury further discourages excessive or unjustified KPI revisions during the financial year as such practices distort municipal performance monitoring and reporting.

N.B This guidance relating to in-year KPI changes in SDBIP should be read in conjunction with guidance provided in the MFMA Circular No. 88 – Addendum 6.

8. The Municipal Budget and Reporting Regulations

8.1. 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	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
-	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino	012 315 5090	Oreal.Tshidino@Treasury.gov.za
City of Tshwane and	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
City of Johannesburg	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
-	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane		Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxozi	012 315 5613	liyasa.nxozi@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxozi	012 315 5613	liyasa.nxozi@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Khanyisile Khosa		khanyisile.khoza@treasury.gov.za
Mafikeng	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
·	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
	Khanyisile Khoza		khanyisile.khoza@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Technical issues on	Data management		Igdataqueries@treasury.gov.za
GoMuni Website	č		

9. Submitting budget documentation and A schedules for the 2025/26 MTREF

9.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- <u>https://lg.treasury.gov.za/ibi_apps/welcome</u> (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.:
- <u>Igdataqueries@treasury.gov.za</u> Database related and submission queries;
- <u>Igdocuments@treasury.gov.za</u> Only Provincial Treasuries may send contact details to <u>Igdocuments@treasury.gov.za</u>; and
- mSCOA <u>Regulations@treasury.gov.za</u> all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- <u>Rolloverapplication@treasury.gov.za</u> 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.

9.2. Time frames for submission

The LGDRS will be locked at 00:00 on the 10th 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. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

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, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

9.3. Updating of contact details on GoMuni

Municipalities are reminded to update their contact details on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned and do not reach the intended LGDRS users due to outdated contact information of users. From 01 July 2024, municipal officials must update their own contact details on the LGDRS. Updates made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators within each municipality that was nominated by the Municipal Manager for this purpose.

Municipalities that have not yet nominated Contact Administrators to validate and approve changes in contact details for their municipality are requested to nominated two officials by 30 January 2025 to ensure that the contact details for their respective municipality are always up

to date. Nomination forms can be requested from <u>lgdataqueries@treasury.gov.za</u>. Municipal Contacts Administrators will be trained in a virtual session to perform this task.

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

9.4. Training on GoMuni

The training schedule and GoMuni links for 2025 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

Contact



national treasury

National Treasury REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh Chief Director: Local Government Budget Analysis 06 December 2024