



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 Sharpsville 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 from revenue source;

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

(c) Setting out 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 Municipality, 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.

Consolidated Overview of the 2025/26 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET				
Description		2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2024/25	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Revenue (excluding capital transfers and contributions)	648 470	707 427	732 045	745 805
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	–

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

NC452 GaSegonyana Municipality Table A4 Budgeted Financial Performance (revenue and expenditure)			
Description	2025/26 Medium Term Revenue & Expenditure Framework		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
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	3 125
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	4 655
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	791
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 957million 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 non-exchange 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.

Tariffs per rating category will be as follows

	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

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 922million** 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 medium-term:

Description	2025/26 Medium Term Revenue & Expenditure Framework		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
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 Term Revenue & Expenditure Framework		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
<i>Outsourced Services</i>	58 993 175.79	61 647 868.70	63 189 065.42
<i>Consultants and Professional Services</i>	38 272 991.80	39 995 276.43	40 995 158.34
<i>Contractors</i>	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			
Description	2025/26 Medium Term Revenue & Expenditure Framework		
	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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional			
<i>Governance and administration</i>	1 750	–	–
Finance and administration	1 750	–	–
<i>Community and public safety</i>	4 000	16 679	–
Community and social services	–	16 679	–
Sport and recreation	4 000	–	–
Public safety	–	–	–
<i>Economic and environmental services</i>	50 072	20 790	–
Planning and development	100	–	–
Road transport	49 972	20 790	–
<i>Trading services</i>	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 (revenue and expenditure)
- Table A5: Capital Expenditure Budget by vote and funding
- Table A6: Budget Financial Position
- Table A7: Adjustments Budget Cash Flows
- Table A8: Cash backed reserves/accumulated surplus reconciliation
- Table A9: Asset Management
- Table A10: Basic service delivery measurement

NC452 Ga-Segonyana - Table A1 Budget Summary

Description	2021/22	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
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 contributions)	454,435	535,297	581,709	628,693	648,470	648,470	648,470	707,427	732,045	745,805
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	-	-	-
Surplus/(Deficit) after capital transfers & contributions	111,829	90,626	70,268	90,294	103,960	103,960	41,851	59,698	78,614	9,821
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										
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										
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										
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	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
R thousand	1									
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

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

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

Functional Classification Description	###	2021/22	2022/23	2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
Revenue - Functional				
Municipal governance and administration		93,331	102,507	112,202
Executive and council		7,243	7,918	8,056
Mayor and Council		5,995	6,473	6,459
Municipal Manager, Town Secretary and Chief Executive		1,248	1,445	1,597
Finance and administration		86,088	94,590	102,549
Administrative and Corporate Support		3,953	4,334	4,790
Asset Management		10,222	1,457	1,635
Finance		16,308	23,696	27,690
Fleet Management		-	-	-
Human Resources		1,705	3,090	3,657
Information Technology		832	1,445	1,597
Legal Services		832	2,427	1,597
Marketing, Customer Relations, Publicity and Media Co-ordination		832	1,445	1,597
Property Services		50,155	55,238	58,387
Risk Management		-	-	-
Security Services		-	-	-
Supply Chain Management		1,248	1,458	1,600
Valuation Service		-	-	-
Internal audit		-	-	1,597
Governance Function		-	-	1,597
Community and public safety		43,764	33,487	29,670
Community and social services		21,638	5,634	5,599
Aged Care		-	-	-
Agricultural		-	-	-
Animal Care and Diseases		-	-	-
Cemeteries, Funeral Parlours and Crematoriums		902	1,488	1,648
Child Care Facilities		-	-	-
Community Halls and Facilities		8,141	34	1,293
Consumer Protection		-	-	-
Cultural Matters		-	-	-
Disaster Management		10,495	2,889	1,397
Education		-	-	-
Indigenous and Customary Law		-	-	-
Industrial Promotion		-	-	-
Language Policy		-	-	-
Libraries and Archives		2,100	1,222	1,261
Literacy Programmes		-	-	-
Media Services		-	-	-
Museums and Art Galleries		-	-	-
Population Development		-	-	-
Provincial Cultural Matters		-	-	-
Theatres		-	-	-
Zoo's		-	-	-
Sport and recreation		1,933	9,977	15,702
Beaches and Jetties		-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-
Community Parks (including Nurseries)		832	1,445	1,597
Recreational Facilities		1,080	1,836	2,082
Sports Grounds and Stadiums		21	6,696	12,024
Public safety		20,194	17,876	8,369
Civil Defence		-	-	-
Cleansing		-	-	-
Control of Public Nuisances		-	-	-
Fencing and Fences		-	-	-
Fire Fighting and Protection		15,110	12,101	1,632

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

Functional Classification Description	###	2021/22	2022/23	2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
<i>Licensing and Control of Animals</i>		-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		5,084	5,775	6,738
<i>Pounds</i>		-	-	-
Housing		-	-	-
<i>Housing</i>		-	-	-
<i>Informal Settlements</i>		-	-	-
Health		-	-	-
<i>Ambulance</i>		-	-	-
<i>Health Services</i>		-	-	-
<i>Laboratory Services</i>		-	-	-
<i>Food Control</i>		-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases</i>		-	-	-
<i>Vector Control</i>		-	-	-
<i>Chemical Safety</i>		-	-	-
Economic and environmental services		57,151	42,859	35,523
Planning and development		13,731	23,903	20,786
<i>Billboards</i>		-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		1,666	2,929	3,215
<i>Central City Improvement District</i>		-	-	-
<i>Development Facilitation</i>		3,154	3,872	2,479
<i>Economic Development/Planning</i>		3,373	3,445	3,207
<i>Regional Planning and Development</i>		-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City</i>		2,940	11,057	8,885
<i>Project Management Unit</i>		2,598	2,600	3,000
<i>Provincial Planning</i>		-	-	-
<i>Support to Local Municipalities</i>		-	-	-
Road transport		42,884	18,705	14,391
<i>Public Transport</i>		-	-	-
<i>Road and Traffic Regulation</i>		-	-	-
<i>Roads</i>		42,884	18,705	14,391
<i>Taxi Ranks</i>		-	-	-
Environmental protection		537	250	347
<i>Biodiversity and Landscape</i>		-	-	-
<i>Coastal Protection</i>		-	-	-
<i>Indigenous Forests</i>		-	-	-
<i>Nature Conservation</i>		537	250	347
<i>Pollution Control</i>		-	-	-
<i>Soil Conservation</i>		-	-	-
Trading services		430,438	496,734	554,826
Energy sources		250,145	262,052	265,150
<i>Electricity</i>		250,145	262,052	265,150
<i>Street Lighting and Signal Systems</i>		-	-	-
<i>Nonelectric Energy</i>		-	-	-
Water management		102,264	132,775	170,633
<i>Water Treatment</i>		102,264	122,776	369
<i>Water Distribution</i>		-	9,999	170,264
<i>Water Storage</i>		-	-	-
Waste water management		37,312	54,912	66,838
<i>Public Toilets</i>		-	-	-
<i>Sewerage</i>		41	32	66,306
<i>Storm Water Management</i>		-	-	-
<i>Waste Water Treatment</i>		37,271	54,879	531
Waste management		40,717	46,997	52,205
<i>Recycling</i>		-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-
<i>Solid Waste Removal</i>		40,717	46,997	52,205

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

Functional Classification Description	###	2021/22	2022/23	2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
<i>Street Cleaning</i>		-	-	-
<i>Other</i>		(17)	9	11
Abattoirs		-	-	-
Air Transport		(17)	9	11
Forestry		-	-	-
Licensing and Regulation		-	-	-
Markets		-	-	-
Tourism		-	-	-
Total Revenue - Functional	2	624,667	675,596	732,232
Expenditure - Functional				
Municipal governance and administration		234,102	203,674	225,563
Executive and council		17,507	22,636	23,708
<i>Mayor and Council</i>		12,674	16,322	17,182
<i>Municipal Manager, Town Secretary and Chief Executive</i>		4,833	6,314	6,526
Finance and administration		216,595	181,038	194,997
<i>Administrative and Corporate Support</i>		22,856	27,430	35,863
<i>Asset Management</i>		71,515	6,860	6,304
<i>Finance</i>		58,356	67,371	64,183
<i>Fleet Management</i>		18,557	28,642	28,144
<i>Human Resources</i>		12,702	12,642	13,858
<i>Information Technology</i>		6,597	7,832	7,847
<i>Legal Services</i>		6,162	7,011	8,617
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		1,561	1,676	1,157
<i>Property Services</i>		4,953	6,800	6,813
<i>Risk Management</i>		-	-	-
<i>Security Services</i>		8,489	10,269	15,535
<i>Supply Chain Management</i>		4,847	4,506	6,676
<i>Valuation Service</i>		-	-	-
Internal audit		-	-	6,858
<i>Governance Function</i>		-	-	6,858
Community and public safety		45,728	50,748	77,272
Community and social services		14,200	14,096	28,420
<i>Aged Care</i>		-	-	-
<i>Agricultural</i>		-	-	-
<i>Animal Care and Diseases</i>		-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		2,072	2,429	15,064
<i>Child Care Facilities</i>		-	-	-
<i>Community Halls and Facilities</i>		-	1,134	1,443
<i>Consumer Protection</i>		-	-	-
<i>Cultural Matters</i>		-	-	-
<i>Disaster Management</i>		4,458	1,852	1,005
<i>Education</i>		-	-	-
<i>Indigenous and Customary Law</i>		-	-	-
<i>Industrial Promotion</i>		-	-	-
<i>Language Policy</i>		-	-	-
<i>Libraries and Archives</i>		7,670	8,681	10,908
<i>Literacy Programmes</i>		-	-	-
<i>Media Services</i>		-	-	-
<i>Museums and Art Galleries</i>		-	-	-
<i>Population Development</i>		-	-	-
<i>Provincial Cultural Matters</i>		-	-	-
<i>Theatres</i>		-	-	-
<i>Zoo's</i>		-	-	-
Sport and recreation		9,658	12,117	16,226
<i>Beaches and Jetties</i>		-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-

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

Functional Classification Description	###	2021/22	2022/23	2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome
<i>Community Parks (including Nurseries)</i>		6,907	8,022	11,592
<i>Recreational Facilities</i>		2,608	2,852	3,363
<i>Sports Grounds and Stadiums</i>		143	1,242	1,270
Public safety		21,870	24,535	32,626
<i>Civil Defence</i>		-	-	-
<i>Cleansing</i>		-	-	-
<i>Control of Public Nuisances</i>		-	-	-
<i>Fencing and Fences</i>		-	-	-
<i>Fire Fighting and Protection</i>		4,865	5,589	7,866
<i>Licensing and Control of Animals</i>		-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		17,004	18,945	24,759
<i>Pounds</i>		-	-	-
Housing		-	-	-
<i>Housing</i>		-	-	-
<i>Informal Settlements</i>		-	-	-
Health		-	-	-
<i>Ambulance</i>		-	-	-
<i>Health Services</i>		-	-	-
<i>Laboratory Services</i>		-	-	-
<i>Food Control</i>		-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases</i>		-	-	-
<i>Vector Control</i>		-	-	-
<i>Chemical Safety</i>		-	-	-

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

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	7,306
Regional Planning and Development		-	-	-
Town Planning, Building Regulations and Enforcement, and City		9,750	12,279	13,658
Project Management Unit		2,596	2,890	3,000
Provincial Planning		-	-	-
Support to Local Municipalities		-	-	-
Road transport		9,643	39,047	41,447
Public Transport		-	-	-
Road and Traffic Regulation		-	-	-
Roads		9,643	39,047	41,447
Taxi Ranks		-	-	-
Environmental protection		201	205	282
Biodiversity and Landscape		-	-	-
Coastal Protection		-	-	-
Indigenous Forests		-	-	-
Nature Conservation		201	205	282
Pollution Control		-	-	-
Soil Conservation		-	-	-
Trading services		197,150	253,797	274,540
Energy sources		141,674	155,717	168,143
Electricity		141,674	155,717	168,143
Street Lighting and Signal Systems		-	-	-
Nonelectric Energy		-	-	-
Water management		32,586	51,753	48,246
Water Treatment		6,253	27,614	(20)
Water Distribution		26,333	24,139	48,266
Water Storage		-	-	-
Waste water management		5,728	25,577	32,861
Public Toilets		-	-	-
Sewerage		33	65	32,165
Storm Water Management		-	-	-
Waste Water Treatment		5,694	25,512	696
Waste management		17,162	20,750	25,291
Recycling		-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-
Solid Waste Removal		17,162	20,750	25,291
Street Cleaning		-	-	-
Other		-	166	-
Abattoirs		-	-	-
Air Transport		-	166	-
Forestry		-	-	-
Licensing and Regulation		-	-	-
Markets		-	-	-
Tourism		-	-	-
Total Expenditure - Functional	3	512,838	584,970	661,965
Surplus/(Deficit) for the year		111,829	90,626	70,268

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Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 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	29,688
-	-	-	-	-	-
3,722	3,722	3,722	3,003	3,138	3,217
1,678	1,678	1,678	1,752	1,831	1,877
1,678	1,678	1,678	1,752	1,831	1,877
1,678	1,678	1,678	1,752	1,831	1,877
64,511	68,900	68,900	72,320	75,575	77,464
-	-	-	-	-	-
-	-	-	-	-	-
1,706	1,706	1,706	1,781	1,861	1,908
-	-	-	-	-	-
1,678	1,678	1,678	1,752	1,831	1,877
1,678	1,678	1,678	1,752	1,831	1,877
32,384	34,598	34,598	26,121	27,297	27,979
18,416	14,069	14,069	4,784	5,000	5,125
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,800	1,800	1,800	1,881	1,966	2,015
-	-	-	-	-	-
13,830	9,482	9,482	22	23	23
-	-	-	-	-	-
-	-	-	-	-	-
1,469	1,469	1,469	1,535	1,604	1,644
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,318	1,318	1,318	1,346	1,407	1,442
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,966	3,966	3,966	4,145	4,331	4,440
-	-	-	-	-	-
-	-	-	-	-	-
1,678	1,678	1,678	1,754	1,833	1,879
2,233	2,233	2,233	2,333	2,438	2,499
55	55	55	58	60	62
10,001	16,562	16,562	17,192	17,966	18,415
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,720	1,831	1,831	1,798	1,879	1,926

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Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
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	552,659	552,659	593,109	633,287	568,729
293,963	299,915	299,915	267,607	282,415	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
-	-	-	-	-	-
148,783	138,666	138,666	192,776	214,875	168,997
-	-	-	-	-	-
54,681	57,681	57,681	72,693	73,358	65,559
-	-	-	-	-	-
54,681	57,681	57,681	72,693	73,358	65,559
-	-	-	-	-	-
-	-	-	-	-	-
54,896	56,396	56,396	60,033	62,638	64,080
-	-	-	-	-	-
-	-	-	-	-	-
54,896	56,396	56,396	60,033	62,638	64,080

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Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
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	7,445	7,445	7,424	7,758	7,952
62,608	64,562	64,562	66,373	69,360	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	8,990	8,990	9,768	10,208	10,463
72,750	72,087	72,087	75,236	78,622	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
–	–	–	–	–	–
–	–	–	–	–	–

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Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure 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
-	-	-	-	-	-
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
-	-	-	-	-	-
-	-	-	-	-	-
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	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
686,087	716,225	716,225	751,702	782,787	792,724
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)

Vote Description	###	2021/22	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
R thousand										
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	R thousand	##	2021/22	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
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
1.1 - Mayor and Council: Ward Admin (Dept 050)			-	-	-	-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council (Dept 020)			-	-	-	-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive Officer			7,243	7,918	8,056	8,343	8,343	8,343	8,711	9,102	9,330
1.4 -			-	-	-	-	-	-	-	-	-
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 Media Co			832	1,445	1,597	1,678	1,678	1,678	1,752	1,831	1,877
2.2 - Legal Services: Legal Services Section (New)			832	2,427	1,597	1,678	1,678	1,678	1,752	1,831	1,877
2.3 - Administrative and Corporate Support: Office of Corporate Services			2,288	2,408	2,694	2,832	2,832	2,832	2,957	3,090	3,167
2.4 - Administrative and Corporate Support: Community Se			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 (New)			-	-	-	-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety			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 Technology (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 Management (-	-	-	-	-	-	-	-	-
3.3 - Core Function: Libraries and Archives			-	-	-	-	-	-	-	-	-
3.4 - Libraries and Archives: Library (Dept 120)			-	-	-	-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)			10,495	2,889	1,397	1,469	1,469	1,469	1,535	1,604	1,644
3.6 - Community Halls and Facilities: Community Halls (Ne			8,141	34	1,293	13,830	9,482	9,482	22	23	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 Crematoriums: Cem			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 (New)			21	6,696	12,024	55	55	55	58	60	62
4.2 - Community Parks (including Nurseries): Municipal Pa			832	1,445	1,597	1,678	1,678	1,678	1,754	1,833	1,879
4.3 - Recreational Facilities: Caravan & swimming (Dept 36			1,135	1,780	2,028	2,233	2,233	2,233	2,333	2,438	2,499
4.4 - Recreational Facilities: Estates (340)			(55)	57	54	-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation (Dept 355)			-	-	-	-	-	-	-	-	-
4.6 -			-	-	-	-	-	-	-	-	-
4.7 -			-	-	-	-	-	-	-	-	-
4.8 -			-	-	-	-	-	-	-	-	-
4.9 -			-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade (Dept 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			13,731	23,903	20,786	36,205	38,705	38,705	61,316	64,075	65,677
6.1 - Property Services: Municipal Buildings (Dept 345)			3,154	3,872	2,479	3,052	3,052	3,052	3,189	3,333	3,416
6.2 - Project Management Unit: PMU Office (772)			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 (Dept 180)			-	-	-	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP			832	1,445	1,597	1,678	1,678	1,678	1,752	1,831	1,877
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED			834	1,484	1,618	1,726	1,726	1,726	1,802	1,883	1,930
6.6 - Economic Development/Planning: Technical Admin (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 Public V			1,709	1,519	1,111	1,271	1,271	1,271	-	-	-
6.8 - Town Planning Building Regulations and Enforcement			2,940	11,057	8,885	23,275	25,775	25,775	49,270	51,487	52,774
6.9 -			-	-	-	-	-	-	-	-	-
6.10 -			-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT			47,968	24,481	21,128	41,148	84,655	84,655	17,806	18,607	19,073
7.1 - Police Forces Traffic and Street Parking Control: Traf			5,084	5,775	6,738	8,281	14,731	14,731	15,394	16,087	16,489
7.2 - Core Function: Police Forces Traffic and Street Parkin			-	-	-	-	-	-	-	-	-
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 COLLECTOR STR			-	-	-	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH - PIETBOS ROADS			-	-	-	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING RO			-	-	-	-	-	-	-	-	-
7.7 - Roads: TSHENOLO - MANDELA DRIVE			-	-	-	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services (Dept 310)			-	-	-	-	-	-	-	-	-
7.9 - Roads			-	-	-	-	-	-	-	-	-
7.10 -			-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION			537	250	347	355	355	355	371	387	397
8.1 - Nature Conservation: Nature Reserve (350)			537	250	347	355	355	355	371	387	397
8.2 -			-	-	-	-	-	-	-	-	-
8.3 -			-	-	-	-	-	-	-	-	-
8.4 -			-	-	-	-	-	-	-	-	-
8.5 -			-	-	-	-	-	-	-	-	-
8.6 -			-	-	-	-	-	-	-	-	-

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		
		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										
8.7 -		-	-	-	-	-	-	-	-	-
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	270,092
9.1 - Electricity: Electricity (Dept 410, 405)		250,145	262,052	265,150	293,963	299,915	299,915	267,607	282,415	270,092
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	168,997
10.1 - Water Distribution: Water (Dept 380)		-	9,999	170,264	148,783	138,666	138,666	192,776	214,875	168,997
10.2 - Water Treatment: Water (Dept 380)		102,264	122,776	369	-	-	-	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILES)		-	-	-	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG V)		-	-	-	-	-	-	-	-	-
10.5 - Water Treatment		-	-	-	-	-	-	-	-	-
10.6 -		-	-	-	-	-	-	-	-	-
10.7 -		-	-	-	-	-	-	-	-	-
10.8 -		-	-	-	-	-	-	-	-	-
10.9 -		-	-	-	-	-	-	-	-	-
10.10 -		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		37,312	54,912	66,838	54,681	57,681	57,681	72,693	73,358	65,559
11.1 - Sewerage: Sewerage (Dept 420)		37,312	54,912	66,838	54,681	57,681	57,681	72,693	73,358	65,559
11.2 - Waste Water Treatment: Sewerage (Dept 420)		-	-	-	-	-	-	-	-	-
11.3 - Waste Water Treatment: KHETHWAYO CONS-DITS		-	-	-	-	-	-	-	-	-
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	64,080
12.1 - Solid Waste Removal: Cleansing (Dept 480)		40,717	46,997	52,205	54,896	56,396	56,396	60,033	62,638	64,080
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 -		-	-	-	-	-	-	-	-	-
13.5 -		-	-	-	-	-	-	-	-	-
13.6 -		-	-	-	-	-	-	-	-	-
13.7 -		-	-	-	-	-	-	-	-	-
13.8 -		-	-	-	-	-	-	-	-	-
13.9 -		-	-	-	-	-	-	-	-	-
13.10 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-
14.5 -		-	-	-	-	-	-	-	-	-
14.6 -		-	-	-	-	-	-	-	-	-
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 Revenue by Vote	2	624,667	675,596	732,232	776,381	820,185	820,185	811,400	861,401	802,545

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		
		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										
Expenditure by Vote	1									
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)		-	-	-	-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council (Dept 020)		-	-	-	-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive Officer		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 Media Co		1,561	1,676	1,157	1,691	1,586	1,586	2,284	2,386	2,446
2.2 - Legal Services: Legal Services Section (New)		6,162	7,011	8,617	7,104	6,644	6,644	6,910	7,221	7,401
2.3 - Administrative and Corporate Support: Office of Corporate Services		19,242	21,330	27,270	31,278	30,398	30,398	32,547	34,011	34,862
2.4 - Administrative and Corporate Support: Community Se		3,614	6,100	8,592	8,733	8,979	8,979	9,679	10,115	10,367
2.5 - Security Services: Security Services Admin (New)		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		12,702	12,642	20,716	28,088	28,084	28,084	28,015	29,276	30,008
2.7 - Property Services: Assessment Rates (220)		4,953	6,800	6,813	7,958	7,891	7,891	6,186	6,464	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 (De		6,597	7,595	7,609	9,860	9,230	9,230	8,949	9,352	9,586
2.10 - FINANCE		134,718	78,737	77,163	76,510	79,053	79,053	81,616	85,289	87,421
Vote 3 - COMMUNITY AND SOCIAL SERVICES		14,200	14,096	28,420	18,558	17,951	17,951	19,468	20,344	20,853
3.1 - Health Services: Health Services (Dept 460)		-	-	-	-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management (-	-	-	-	-	-	-	-	-
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 (Ne		-	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 Crematoriums: Cem		2,072	2,429	15,064	2,843	2,695	2,695	3,046	3,184	3,263
3.9 -		-	-	-	-	-	-	-	-	-
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 (New)		143	1,242	1,270	1,615	1,197	1,197	150	157	161
4.2 - Community Parks (including Nurseries): Municipal Pa		6,907	8,022	11,592	12,674	12,534	12,534	13,567	14,178	14,532
4.3 - Recreational Facilities: Caravan & swimming(Dept 36		2,603	2,848	3,360	4,020	3,932	3,932	4,249	4,440	4,551
4.4 - Recreational Facilities: Estates (340)		5	4	3	4	4	4	2	3	3
4.5 - Cultural Matters: Parks & Recreation (Dept 355)		-	-	-	-	-	-	-	-	-
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 (Dept 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		26,013	37,333	42,861	47,165	46,207	46,207	48,173	50,341	51,599
6.1 - Property Services: Municipal Buildings (Dept 345)		4,182	12,089	13,617	13,730	13,926	13,926	15,184	15,867	16,264
6.2 - Project Management Unit: PMU Office (772)		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 (Dept 180)		-	-	-	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP		1,588	1,798	2,068	2,195	2,214	2,214	2,013	2,103	2,156
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED		2,477	2,715	3,213	4,077	3,687	3,687	4,317	4,511	4,624
6.6 - Economic Development/Planning: Technical Admin (3		3,712	4,043	6,214	7,138	7,123	7,123	7,394	7,727	7,920
6.7 - Economic Development/Planning: Expanded Public V		1,709	1,519	1,092	1,271	1,271	1,271	-	-	-
6.8 - Town Planning Building Regulations and Enforcement		9,750	12,279	13,658	15,798	15,030	15,030	16,266	16,997	17,422
6.9 -		-	-	-	-	-	-	-	-	-
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 Control: Traf		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 Parkin		-	-	-	-	-	-	-	-	-
7.3 - Roads: Public Works (Dept 330)		9,643	39,047	41,447	35,714	38,777	38,777	39,154	40,916	41,939
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STR		-	-	-	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS		-	-	-	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING RO		-	-	-	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE		-	-	-	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services (Dept 310)		-	-	-	-	-	-	-	-	-
7.9 - Roads		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		201	205	282	309	309	309	300	314	321
8.1 - Nature Conservation: Nature Reserve (350)		201	205	282	309	309	309	300	314	321
8.2 -		-	-	-	-	-	-	-	-	-
8.3 -		-	-	-	-	-	-	-	-	-
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 & 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
R thousand										
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)		141,674	155,717	168,143	167,537	183,565	183,565	187,236	195,662	200,554
9.2 -		-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		32,586	51,753	48,246	68,740	78,417	78,417	81,104	84,754	86,873
10.1 - Water Distribution: Water (Dept 380)		26,333	24,139	48,266	68,740	78,417	78,417	81,104	84,754	86,873
10.2 - Water Treatment: Water (Dept 380)		6,253	27,614	(20)	-	-	-	-	-	-
10.3 - Water Treatment: Water SELENANE (SEVEN MILES)		-	-	-	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG V)		-	-	-	-	-	-	-	-	-
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	32,016	23,183
11.2 - Waste Water Treatment: Sewerage (Dept 420)		-	-	-	-	-	-	-	-	-
11.3 - Waste Water Treatment: KHETHWAYO CONS-DITS		-	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)		17,162	20,750	25,291	27,756	27,519	27,519	26,731	27,934	28,632
12.2 -		-	-	-	-	-	-	-	-	-
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)		-	166	-	2,000	2,000	2,000	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-
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)

Description	###	2021/22	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
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	2	121,302	124,535	135,193	137,419	147,419	147,419	104,116	154,053	160,985	165,010
Inventory consumed	8	26,755	36,641	40,693	35,556	39,858	39,858	19,678	32,997	34,346	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		71,146	92,905	86,455	89,631	96,073	96,073	57,657	109,013	111,312	104,462
Transfers and subsidies		30	61	31	69	69	69	30	60	63	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		512,838	584,970	661,965	686,087	716,225	716,225	479,277	751,702	782,787	792,724
Surplus/(Deficit)		(58,403)	(49,672)	(80,255)	(57,394)	(67,755)	(67,755)	28,805	(44,275)	(50,743)	(46,919)
Transfers and subsidies - capital (monetary	6	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)	6	-	-	60	-	111	111	111	-	-	-
		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		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 Joint Venture		-	-	-	-	-	-	-	-	-	-
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 Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		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
R thousand	1										
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 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - Executive & Council		-	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		-	1,335	-	-	-	-	-	-	-	-
Finance and administration		(876)	4,061	3,456	5,025	5,775	5,775	1,078	1,750	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
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		-	5,764	11,200	-	4,750	4,750	-	4,000	-	-
Public safety		12,415	9,259	-	-	111	111	111	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		41,166	22,543	32,940	38,759	70,819	70,819	45,531	50,072	20,790	-
Planning and development		2,496	5,953	20,207	8,200	3,200	3,200	2,713	100	-	-
Road transport		38,670	16,591	12,733	30,559	67,619	67,619	42,818	49,972	20,790	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		97,354	103,147	105,851	107,820	101,427	101,427	54,373	59,000	58,094	-
Energy sources		64,345	53,135	48,887	61,183	61,183	61,183	37,467	21,000	24,000	-
Water management		28,776	50,012	56,964	46,637	40,244	40,244	16,905	38,000	34,094	-
Waste water management		4,233	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	157,334	146,109	154,544	165,413	192,344	192,344	102,583	114,822	95,563	-
Funded by:											
National Government		149,302	123,476	126,464	147,688	147,320	147,320	89,691	103,972	95,563	-
Provincial Government		-	-	-	-	111	111	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	24,291	24,291	6,391	-	-	-
Transfers recognised - capital	4	149,302	123,476	126,464	147,688	171,721	171,721	96,082	103,972	95,563	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5,471	22,634	26,071	17,725	20,623	20,623	6,391	10,850	-	-
Total Capital Funding	7	154,773	146,109	152,535	165,413	192,344	192,344	102,473	114,822	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 Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		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
R thousand	1										
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 020)		-	-	-	-	-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
2.1 - Marketing Customer Relations Publicity and Media Co		-	-	-	-	-	-	-	-	-	-
2.2 - Legal Services: Legal Services Section (New)		-	-	-	-	-	-	-	-	-	-
2.3 - Administrative and Corporate Support: Office of Corpe		-	-	-	-	-	-	-	-	-	-
2.4 - Administrative and Corporate Support: Community Se		-	-	-	-	-	-	-	-	-	-
2.5 - Security Services: Security Services Admin (New)		-	-	-	-	-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety		-	-	-	-	-	-	-	-	-	-
2.7 - Property Services: Assessment Rates (220)		-	-	-	-	-	-	-	-	-	-
2.8 - Fleet Management: Workshop (dept 440)		-	-	-	-	-	-	-	-	-	-
2.9 - Information Technology: Information Technology (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 Management (-	-	-	-	-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives		-	-	-	-	-	-	-	-	-	-
3.4 - Libraries and Archives: Library (Dept 120)		-	-	-	-	-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)		-	-	-	-	-	-	-	-	-	-
3.6 - Community Halls and Facilities: Community Halls (Ne		-	-	-	-	-	-	-	-	-	-
3.7 - Libraries and Archives: Library (dept 120 }		-	-	-	-	-	-	-	-	-	-
3.8 - Cemeteries Funeral Parlours and Crematoriums: Cem		-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)		-	-	-	-	-	-	-	-	-	-
4.2 - Community Parks (including Nurseries): Municipal Pa		-	-	-	-	-	-	-	-	-	-
4.3 - Recreational Facilities: Caravan & swimming(Dept 36		-	-	-	-	-	-	-	-	-	-
4.4 - Recreational Facilities: Estates (340)		-	-	-	-	-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation (Dept 355)		-	-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
5.1 - Core Function:Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade (Dept 180)		-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
6.1 - Property Services: Municipal Buildings (Dept 345)		-	-	-	-	-	-	-	-	-	-
6.2 - Project Management Unit: PMU Office (772)		-	-	-	-	-	-	-	-	-	-
6.3 - Fire Fighting and Protection: Fire Brigade (Dept 180)		-	-	-	-	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDP		-	-	-	-	-	-	-	-	-	-
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LED		-	-	-	-	-	-	-	-	-	-
6.6 - Economic Development/Planning: Technical Admin (3		-	-	-	-	-	-	-	-	-	-
6.7 - Economic Development/Planning: Expanded Public V		-	-	-	-	-	-	-	-	-	-
6.8 - Town Planning Building Regulations and Enforcement		-	-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
7.1 - Police Forces Traffic and Street Parking Control: Traf		-	-	-	-	-	-	-	-	-	-
7.2 - Core Function:Police Forces Traffic and Street Parkin		-	-	-	-	-	-	-	-	-	-
7.3 - Roads: Public Works (Dept 330)		-	-	-	-	-	-	-	-	-	-
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STR		-	-	-	-	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS		-	-	-	-	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING RO		-	-	-	-	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE		-	-	-	-	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services (Dept 310)		-	-	-	-	-	-	-	-	-	-
7.9 - Roads		-	-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-	-

Vote 8 - ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-	-
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 SELENANE (SEVEN MILES)	-	-	-	-	-	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG V)	-	-	-	-	-	-	-	-	-	-	-
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-DITS	-	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other	-	-	-	-	-	-	-	-	-	-	-
13.1 - Air Transport: Airstrip (370)	-	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - Executive & Council		1,335	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council: Ward Admin (Dept 050)	-	-	-	-	-	-	-	-	-	-	-
1.2 - Mayor and Council: Mayor and Council (Dept 020)	-	-	-	-	-	-	-	-	-	-	-
1.3 - Municipal Manager Town Secretary and Chief Executive Officer	-	1,335	-	-	-	-	-	-	-	-	-
1.4 -	-	-	-	-	-	-	-	-	-	-	-
1.5 -	-	-	-	-	-	-	-	-	-	-	-
1.6 -	-	-	-	-	-	-	-	-	-	-	-
1.7 -	-	-	-	-	-	-	-	-	-	-	-
1.8 -	-	-	-	-	-	-	-	-	-	-	-
1.9 -	-	-	-	-	-	-	-	-	-	-	-
1.10 -	-	-	-	-	-	-	-	-	-	-	-
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 Media	-	-	-	-	-	-	-	-	-	-	-
2.2 - Legal Services: Legal Services Section (New)	-	-	-	-	-	-	-	-	-	-	-
2.3 - Administrative and Corporate Support: Office of the Mayor	1,061	369	117	350	350	350	-	100	-	-	-
2.4 - Administrative and Corporate Support: Community Development	(1,958)	1,089	395	2,375	3,125	3,125	-	450	-	-	-
2.5 - Security Services: Security Services Admin (New)	-	-	-	-	-	-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety	-	-	-	-	-	-	-	-	-	-	-
2.7 - Property Services: Assessment Rates (220)	-	-	-	-	-	-	-	-	-	-	-
2.8 - Fleet Management: Workshop (dept 440)	-	-	-	-	-	-	-	-	-	-	-
2.9 - Information Technology: Information Technology	-	-	-	-	-	-	-	-	-	-	-
2.10 - FINANCE	21	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	-	-	16,679	-	-
3.1 - Health Services: Health Services (Dept 460)	-	-	-	-	-	-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management	-	-	-	-	-	-	-	-	-	-	-
3.3 - Core Function:Libraries and Archives	-	-	-	-	-	-	-	-	-	-	-
3.4 - Libraries and Archives: Library (Dept 120)	-	-	-	-	-	-	-	-	-	-	-
3.5 - Disaster Management: Disaster Management (190)	184	-	-	-	-	-	-	-	-	-	-
3.6 - Community Halls and Facilities: Community Halls	7,092	-	1,097	13,809	9,462	9,462	-	-	16,679	-	-
3.7 - Libraries and Archives: Library (dept 120)	-	-	-	-	-	-	-	-	-	-	-
3.8 - Cemeteries Funeral Parlours and Crematoriums: Cemeteries	-	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-	-
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): Municipal Parks	-	-	-	-	-	-	-	-	-	-	-
4.3 - Recreational Facilities: Caravan & swimming(Dept 355)	-	-	-	-	-	-	-	-	-	-	-
4.4 - Recreational Facilities: Estates (340)	-	-	-	-	-	-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation (Dept 355)	-	-	-	-	-	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-	-
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 120)	12,415	9,259	-	-	111	111	-	-	-	-	-
5.3 -	-	-	-	-	-	-	-	-	-	-	-
5.4 -	-	-	-	-	-	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT	2,496	5,953	20,207	8,200	3,200	3,200	-	100	-	-	-
6.1 - Property Services: Municipal Buildings (Dept 345)	2,460	5,953	20,193	8,000	3,000	3,000	-	-	-	-	-
6.2 - Project Management Unit: PMU Office (772)	-	-	-	-	-	-	-	-	-	-	-
6.3 - Fire Fighting and Protection: Fire Brigade (Dept 120)	-	-	-	-	-	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): IDPs	-	-	-	-	-	-	-	-	-	-	-
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): LEDS	-	-	-	-	-	-	-	-	-	-	-
6.6 - Economic Development/Planning: Technical Administration	37	-	14	200	200	200	-	100	-	-	-
6.7 - Economic Development/Planning: Expanded Public Works	-	-	-	-	-	-	-	-	-	-	-
6.8 - Town Planning Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-	-	-	-	-	-
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: Traffic	-	-	-	-	-	-	-	-	-	-	-
7.2 - Core Function:Police Forces Traffic and Street Parking	-	-	-	-	-	-	-	-	-	-	-
7.3 - Roads: Public Works (Dept 330)	38,670	16,591	12,733	30,559	67,619	67,619	-	49,972	20,790	-	-
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	-	-	-	-	-	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS	-	-	-	-	-	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOE - MARUPING ROAD	-	-	-	-	-	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE	-	-	-	-	-	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services (Dept 310)	-	-	-	-	-	-	-	-	-	-	-
7.9 - Roads	-	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-	-
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	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 -	-	-	-	-	-	-	-	-	-	-
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 MIL)	-	-	-	-	-	-	-	-	-	-
10.4 - Water Treatment: Water SELENANE (MAPOTENG)	-	-	-	-	-	-	-	-	-	-
10.5 - Water Treatment	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other	-	-	-	-	-	-	-	-	-	-
13.1 - Air Transport: Airstrip (370)	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-
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

Description	###	2021/22	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		67,636	36,206	36,948	121,546	38,666	38,666	136,916	67,498	121,906	194,044
Trade and other receivables from exchange transactions	1	27,419	87,517	54,878	7,762	1,159	1,159	50,888	36,356	36,650	36,946
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
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	65,679	61,920	12,887	46,256	(687)	(687)	21,338	18,947	18,947	18,947
VAT		39,284	46,254	29,167	(5,762)	(5,797)	(5,797)	26,311	46,428	47,838	46,376
Other current assets		19,239	0	(0)	—	—	—	896	—	—	—
Total current assets		242,498	277,336	179,304	200,113	49,734	49,734	284,158	208,375	265,275	337,055
Non current assets											
Investments		—	—	(0)	—	—	—	(0)	—	—	—
Investment property		20,302	9,901	20,268	20,268	20,268	20,268	19,745	21,845	21,845	21,845
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
Biological assets		—	—	—	—	—	—	—	—	—	—
Living and non-living resources		—	—	—	—	—	—	—	—	—	—
Heritage assets		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Intangible assets		918	486	496	496	496	496	1,087	444	444	444
Trade and other receivables from exchange transactions		—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—	—	—	—	—	—
Other non-current assets		—	—	—	—	—	—	—	—	—	—
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 ASSETS		1,959,671	2,073,235	2,029,139	2,091,088	1,957,751	1,957,751	2,202,553	2,127,265	2,206,579	2,203,379
LIABILITIES											
Current liabilities											
Bank overdraft		—	—	—	—	—	—	—	—	—	—
Financial liabilities		(12,286)	(11,365)	1,129	4,205	2,500	2,500	732	8,246	8,246	8,246
Consumer deposits		5,915	6,443	6,843	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	79,787	79,851	80,808
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
Provision		2,213	2,381	4,337	—	—	—	2,036	2,115	2,115	2,115
VAT		23,476	56,122	94,809	47,349	39,268	39,268	121,264	91,713	93,694	94,833
Other current liabilities		—	—	—	—	—	—	—	—	—	—
Total current liabilities		105,569	140,258	172,502	140,956	31,282	31,282	250,227	190,222	192,267	194,363
Non current liabilities											
Financial liabilities	6	21,306	17,853	8,059	3,875	—	—	10,323	1,768	1,768	1,768
Provision	7	49,526	54,374	52,217	25,496	—	—	65,169	28,464	28,464	28,464
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		8,779	8,779	8,779	35,500	—	—	8,779	45,484	45,484	45,484
Total non current liabilities		79,611	81,006	69,054	64,870	—	—	84,270	75,716	75,716	75,716
TOTAL LIABILITIES		185,180	221,264	241,556	205,827	31,282	31,282	334,497	265,937	267,982	270,078
NET ASSETS		1,774,491	1,851,971	1,787,583	1,885,261	1,926,469	1,926,469	1,868,056	1,861,328	1,938,596	1,933,301
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	1,886,076
Reserves and funds	9	40,188	40,188	40,188	—	—	—	40,188	—	—	—
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 Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		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
R thousand											
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											
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 Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		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
R thousand											
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

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	26,176	78,577	60,365	20,345	8,223	8,223	76,949	78,182	78,685	77,389
Creditors due	58,548	69,521	63,381	68,144	(10,124)	(10,124)	81,568	79,787	79,851	80,808
Total	(32,372)	9,056	(3,016)	(47,799)	18,347	18,347	(4,619)	(1,605)	(1,166)	(3,419)

Debtors collection assumptions

Balance outstanding - debtors	50,659	132,956	100,302	38,072	17,552	17,552	98,697	75,503	76,585	77,688
Estimate of debtors collection rate	51.7%	59.1%	60.2%	53.4%	46.8%	46.8%	78.0%	103.5%	102.7%	99.6%

Long term investments committed

Balance (Insert description; eg sinking fund)

[illegible]

Note:

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

NC452 Ga-Segonyana - Table A9 Asset Management

Description	####	2021/22	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
R thousand										
CAPITAL EXPENDITURE										
Total 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		-	-	-	-	-	-	-	-	-
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	11,000	6,000	6,000	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2,720	8,259	22,972	11,000	6,000	6,000	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total 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		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	4,348	-	4,000	4,000	4,000	3,000	-	-
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		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

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	-
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		-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,233	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		131,492	116,189	115,682	133,879	164,546	164,546	103,972	78,884	-
Community Facilities		19,507	9,259	1,097	13,809	9,462	9,462	-	16,679	-
Sport and Recreation Facilities		-	5,764	11,200	-	4,750	4,750	4,000	-	-
Community Assets		19,507	15,023	12,297	13,809	14,212	14,212	4,000	16,679	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2,720	8,259	22,972	11,000	6,000	6,000	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2,720	8,259	22,972	11,000	6,000	6,000	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
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		2,088	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		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		157,334	146,109	154,544	165,413	192,344	192,344	114,822	95,563	-

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)	(23,976)	(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		77,960	96,567	116,390	85,550	98,147	98,147	94,542	98,796	101,266
Depreciation	7	56,362	65,466	82,478	60,000	70,000	70,000	70,000	73,150	74,979
Repairs and Maintenance by Asset Class	3	21,598	31,101	33,912	25,550	28,147	28,147	24,542	25,646	26,287
Roads Infrastructure		4,151	4,522	3,707	6,000	6,000	6,000	5,500	5,748	5,891
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Other Assets		1,434	3,768	1,905	2,553	1,701	1,701	1,618	1,691	1,733
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		77,960	96,567	116,390	85,550	98,147	98,147	94,542	98,796	101,266
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 deprecn		114.0%	67.5%	69.5%	66.3%	80.0%	80.0%	102.8%	61.2%	0.0%
R&M as a % of PPE		1.4%	2.1%	2.2%	1.5%	1.6%	1.6%	1.3%	1.3%	1.4%
Renewal and upgrading and R&M as a % of PPE		5.5%	5.0%	5.8%	3.8%	4.8%	4.8%	5.1%	3.7%	1.4%

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		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 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	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	–	19,073	19,073	19,970	20,605	–	21,697	22,716	23,829
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	19,073	–	20,065	20,065	–	21,128	22,121	23,205
<i>Below Minimum Service Level sub-total</i>										
		–	6,482	–	6,819	6,819	–	7,180	7,518	7,886
		–	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)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		–	8,624	–	9,426	9,426	–	9,926	10,392	10,902
Other toilet provisions (< min.service level)		–	468	–	468	468	–	493	516	541
No toilet provisions		–	689	–	689	689	–	725	759	796
<i>Below Minimum Service Level sub-total</i>										
		–	2,907	–	2,907	2,907	–	3,062	3,205	3,363
		–	4,064	–	4,064	4,064	–	4,279	4,480	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)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>										
		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	10,033	–	10,966	10,966	–	11,548	12,090	12,683
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		–	10,033	–	10,966	10,966	–	11,548	12,090	12,683
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	23,382	–	25,557	25,557	–	26,912	28,177	29,557
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>										
		–	1	–	1	1	–	1	1	1
		–	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
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
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)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1,518	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)		–	2	10	390	390	390	408	426	437
Sanitation (in excess of free sanitation service to indigent households)		439	6	4	374	374	374	391	409	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		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	6	2,385	1,444	2,070	3,636	3,626	3,626	2,766	2,890	2,963

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

Description	##	2021/22	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		51,751	56,555	60,372	64,891	64,875	64,875	47,374	67,988	71,047	72,824
Less Revenue Foregone (exemptions, reductions and rebates and impermissible 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	2,090
Net Property Rates		50,233	55,149	58,324	62,888	62,882	62,882	41,517	66,037	69,009	70,734
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	197,718
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	0	–	2	2	2	8,425	2	3	3
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		123,252	153,447	150,253	170,602	176,555	176,555	121,661	184,586	192,893	197,715
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	53,377
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	2	10	390	390	390	213	408	426	437
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	52,939
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	34,751
Less Revenue Foregone (in excess of free sanitation service to indigent households)		439	6	4	374	374	374	4,310	391	409	419
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	34,332
Service charges - Waste Management	6										
Total refuse removal revenue		10,313	12,871	15,790	17,473	18,973	18,973		13	14	14
Total landfill revenue		24	(24)						–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		429	29	8	865	865	865	–	13	14	14
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		9,908	12,818	15,782	16,608	18,108	18,108	–	–	–	–
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	202,767
Pension and UIF Contributions		18,834	22,376	30,874	35,679	33,511	33,511	22,668	37,556	39,246	40,227
Medical Aid Contributions		8,725	9,183	11,022	12,729	12,354	12,354	8,690	13,693	14,310	14,667
Overtime		6,737	7,364	8,056	5,540	5,472	5,472	4,746	4,013	4,193	4,298
Performance Bonus		8,233	8,917	10,779	14,678	14,678	14,678	11,034	16,108	16,833	17,254
Motor Vehicle Allowance		5,059	5,377	5,993	6,349	6,347	6,347	4,095	6,428	6,717	6,885
Cellphone Allowance		608	633	666	692	677	677	459	689	720	738
Housing Allowances		4,266	4,663	5,397	6,331	6,208	6,208	4,087	6,806	7,112	7,290
Other benefits and allowances		1,375	1,352	1,463	1,100	1,140	1,140	890	805	841	862
Payments in lieu of leave		594	334	457	228	135	135	208	49	52	53
Long service awards		241	774	595	626	591	591	349	297	310	318
Post-retirement benefit obligations	4	1,817	1,803	1,684	1,700	1,699	1,699	1,185	1,773	1,853	1,900
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		3,852	2,401	790	610	607	607	571	120	125	129
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	167,200	185,323	239,174	262,650	259,980	259,980	180,272	277,641	290,135	297,388
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	167,200	185,323	239,174	262,650	259,980	259,980	180,272	277,641	290,135	297,388

Depreciation and amortisation										
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	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	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	30	61	31	69	69	69	30	60	63	64
Contracted Services										
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
Operational 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	54,271	61,057	61,601	67,581	69,527	69,527	47,416	77,360	80,841	82,862
Repairs and Maintenance by Expenditure Item										
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	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

NC452 - Ga-Segonyana Municipality - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)			
Strategic Objective	2025/26 Medium Term Revenue & Expenditure		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
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 strategic objectives and budget (operating expenditure)			
Strategic Objective	2025/26 Medium Term Revenue & Expenditure		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
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
KPA: Basic Service Delivery and Infrastructure Development	289 476	302 502	310 065
KPA: Financial Viability and Accountability	5 551	5 801	5 946
Allocations to other priorities	419 205	435 328	436 578
Total Revenue (excluding capital transfers and contributions)	751 702	782 787	792 724
NC452 - Ga-Segonyana Municipality - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)			
Strategic Objective	2025/26 Medium Term Revenue & Expenditure		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
KPA: Institutional Development and Organisational Development			
KPA: Local Economic Development			
KPA: Good Governance and Public Participation			
KPA: Basic Service Delivery and Infrastructure Development	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.

NC452 - Gasegonyana Municipality - Supporting Table SA7 Measureable performance objectives						
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[illegible]

[illegible]

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 short-term obligations with its short-term assets. The higher the ratio, the better the municipality's ability to adhere to its short-term obligations. National Treasury has set a current ratio minimum of 1.5 in 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 subsidised 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 possible risk through managing the Borrowing, and to ensure accountability, responsibility and transparency throughout the process.

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

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

2.5 Overview of Budget Assumptions

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

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

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

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

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

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

MACROECONOMIC PERFORMANCE AND PROJECTIONS 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%

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		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
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 Partnerships	30 000	31 000	29 000
Water Services Infrastructure Grant	30 000	30 000	55 500
Integrated National Electrification Programme	15 500	14 000	14 633
Energy Efficiency and Demand Management	3 000	–	5 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	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

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

Monthly target for Revenue and Expenditure

R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 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	4 119	4 119	4 119	4 119	4 119	4 119	4 119	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 Services	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 Current Assets	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	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	4 139	49 671
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 transfers)	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	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	77 360
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
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													Budget Year 2025/26
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	
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 (monetary)	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													
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
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
Repayment of borrowing	208	208	208	208	208	208	208	208	208	208	208	208	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 beginning	–	(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 end	(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 ON	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 - ENVIRONMENT AL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
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 contribution)		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		-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	60
Irrecoverable debts written off		-	176	-	-	-	-	-	-	59	351	71	81	-	-	-	738
Operational costs		2,240	57,996	1,656	158	72	1,404	4,200	2	4,965	1,642	2,452	573	-	-	-	77,360
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)		(18,319)	(114,245)	(14,684)	(13,823)	(7,973)	13,143	(49,377)	71	61,371	26,699	39,562	33,302	-	-	-	(44,275)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	19,000	84,972	-	-	-	-	-	103,972
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	JJ	JK	JL	JM	JN	JO	JP	JQ	JR	JS	JT	JU	JV	JW	JX	JY	JZ	KA	KB	KC	KD	KE	KF	KG	KH	KI	KJ	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LL	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ
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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	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	
R thousand													
KPA: Institutional Development and Organisational Development													
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			837									
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			1,555	1,500	2,197	2,100	2,300		2,500	2,613	2,678	
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 times	Municipal Capacity and Infrastructure Development										–	–	
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			837	1,500	1,674	1,600	1,600		1,758	1,837	1,883	
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development				1,500	1,674	1,600	1,600		1,875	1,959	2,008	
KPA: Local Economic Development													
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment				1,500	1,674	1,600	1,600		1,875	1,959	2,008	
KPA: Good Governance and Public Participation													
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			6,029	6,473	857	6,473	6,148		926	968	992	
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration			837	1,500	1,674	1,600	1,600		1,875	1,959	2,008	
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 area.	Develop and maintain infrastructural community services			147,801	139,539	145,247	152,462	152,462		144,962	151,486	155,273	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment			1,709	1,519		1,111	1,111			–	–	
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				6,791	9,640	9,216	9,216		10,059	10,512	10,774	
KPA: Financial Viability and Accountability													
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			83,492	11,564	21,129	20,200	20,200		23,527	24,585	25,200	
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
Total Revenue (excluding capital transfers and contributions)				1	476,111	513,106	655,703	628,693	648,470	–	707,427	732,045	745,805

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	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	
R thousand													
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 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 all times	Municipal Capacity and Infrastructure Development				824	1,000	1,046	1,094		1,142	1,194	1,224	
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			7,078	7,513	3,965	4,148	4,338		4,529	4,733	4,851	
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development				267	267	279	292		304	318	326	
KPA: Local Economic Development													
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment			3,064	3,444	3,677	3,846	4,023		4,200	4,389	4,499	
KPA: Good Governance and Public Participation													
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			17,654	350	1,000	1,046	1,094		1,142	1,194	1,224	
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration			1,521	1,493	1,620	1,694	1,772		1,850	1,933	1,982	
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 municipal area.	Develop and maintain infrastructural community services			34,894	86,127	58,690	61,390	64,214		67,040	70,056	71,808	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment			1,709	1,519	1,111				–	–	–	
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													
Total Expenditure				1	133,694	446,864	400,829	381,605	397,741		419,205	435,328	436,578
References					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 Financial Performance (revenue and expenditure)													
2. Balance of allocations not directly linked to an IDP strategic objective													
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)

Strategic Objective	Goal	Goal Code	Ref	2021/22	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
R thousand												
KPA: Institutional Development and Organisational Development		A										
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development	B										
To ensure labour peace and productivity by maintaining continuous engagements	Municipal Capacity and Infrastructure Development											
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety Act ---- To ensure that the socio- needs of employees are met	Municipal Capacity and Infrastructure Development											
To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development											
KPA: Local Economic Development												
To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as an ideal investment destination	Create a conducive environment for prosperous investment											
KPA: Good Governance and Public Participation												
Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds s and when needed HIV/AIDS and other communicable diseases	Foster Participative Cohesion and Collaboration											
Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration											
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration											
KPA: Basic Service Delivery and Infrastructure Development												
To continuously comply to national building act and regulations	Develop and maintain infrastructural community services							15,500		12,848	13,426	
Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services			33,985	71,289	40,824	40,824	66,025		34,950	36,523	
To upgrade 35.85k main gravel roads to paved standard by 2023	Develop and maintain infrastructural community services			19,168		22,321	22,321	15,723		12,417	12,976	
To supply at least basic waste water management services to all households in the municipal area by 2023	Develop and maintain infrastructural community services			71,974	26,468	42,637	42,637			21,803	-	
To promote Infrastructure Development	Develop and maintain infrastructural community services			20,233						-	-	
Maintain of Parks and sports grounds to an acceptable environmental standard annually	Develop and maintain infrastructural community services			-		15,221	15,221	32,522		16,254	16,986	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment	C								-	-	
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services	D		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	E								-	-	
To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	Develop and maintain infrastructural community services	F								-	-	-
To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman town, Wrenchville and Mothibistad	Develop and maintain infrastructural community services	G								-	-	-
KPA: Financial Viability and Accountability		H								-	-	-
To compile a funded and realistic budget annually for approved by Council by the end of May each year.	Enhance revenue and financial management	I								-	-	-
To collect 80% of outstanding debt by 2022	Enhance revenue and financial management	J								-	-	-
To promote Financial Viability and accountability	Enhance revenue and financial management	K								-	-	-
		L										
		P										
Allocations to other priorities			3	5,256	32,509	72,869	35,826	53,990		7,588	6,288	
Total Capital Expenditure			1	169,704	151,441	202,456	165,413	192,344	-	114,822	95,563	-
References												
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure												
2. Goal code must be used on Table SA36												
3. 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	Current Year 2024/25			2025/26 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
KPA: Institutional 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 conducted by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
EMPLOYEE ASSISTANCE PROGRAMME (EAP)									
Employee wellness campaigns conducted by 30 June 2024	Number	200.0%	200.0%		200.0%	200.0%		200.0%	200.0%
LEGAL SERVICES									
Signed Contracts/service level Agreement (SLA) by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
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 Finance officials sent to training for minimum competency level by 30 June 2024.	number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
IT AND SUPPORT									
ICT queries/incidents attended to within 16 working hours expressed as a % of total number of requests received by 30 June 2024.	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
Documents uploaded on the Municipal website by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
RECORDS AND ARCHIVES									
Records storage inspections conducted by registry by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
COMMUNICATIONS									
Newsletters developed by 30 June 2024	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
KPA: Local Economic Development									
BUSINESS LICENSES (COMMERCIAL AND INDUSTRIAL)									
Businesses inspected conducted for compliance by 30 June 2024.	number	16000.0%	16000.0%		16000.0%	16000.0%		16000.0%	16000.0%
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 2024.	number	800.0%	800.0%		800.0%	800.0%		800.0%	800.0%
KPA: Good Governance and Public Participation									
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									
Households provided with electricity connections by 30 June 2024.	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2024.	Number	120000.0%	130000.0%		150000.0%	160000.0%		170000.0%	170000.0%
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									
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 for Magojaneng & Batlharos funded MIG at 30 June 2024	Number	0.0%	0.0%		0.0%	0.0%		200.0%	0.0%
LIBRARY									
Membership & circulation of library materials by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
DISASTER MANAGEMENT									
Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2024.	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
SECURITY SERVICES									
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									
Building plans assessed within 30 days 30 June 2024 (Quarterly Reports)	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%

Building completion certificates issued within 30 days by 30 June 2024.(Quarterly Reports)	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
CEMETRIES									
Maintaining of cemeteries on monthly basis by 30 June 2023 (Quarterly Reports)	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%
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 Council for approval by 28 February 2024	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
2024/2025 draft budget tabled to council by 31 March 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
2024/25 budget tabled to council for approval by the 31 May 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
Performance and budget reports submitted to council by 30 June 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
Annual Financial Statements submitted to the Auditor General by 31 August 20224	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
DEBT COLLECTION									
Receipts from debtors expressed as a % of total revenue for the period from 1 July 2020 to 30 June 2024.	%	90.0%	90.0%		90.0%	90.0%		90.0%	90.0%
Supplementary valuations conducted by 30 June 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%
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

& Expenditure
Budget Year +2 2027/28
400.0% 400.0%
400.0%
200.0%
400.0% 200.0%
100.0% 100.0%
100.0%
400.0%
400.0%
400.0%
16000.0% 400.0%
800.0%
400.0%
5600.0%
400.0%
170000.0% 100.0%
0.0%
1840000.0% 0.0%
400.0%
100.0%
400.0%
400.0%

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 Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		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
<u>Borrowing Management</u>											
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%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
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
<u>Revenue Management</u>											
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 >										
<u>Creditors Management</u>											
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%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% 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%
<u>IDP regulation financial viability indicators</u>											
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	2.6	0.8	0.8	1.2	1.3	2.6	4.2

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 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						106	113	119		131	137	144
Females aged 5 - 14						11	13	14		16	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	165
R1 - R1 600						4,282	4,509	4,761		5,234	5,486	5,754
R1 601 - R3 200						7,863	8,386	8,855		9,735	10,202	10,702
R3 201 - R5 400						8,178	8,612	9,094		9,997	10,477	10,991
R6 401 - R12 800						4,596	4,840	5,111		5,619	5,888	6,177
R12 801 - R25 600						2,979	3,137	3,313		3,642	3,817	4,004
R25 601 - R51 200						1,848	1,945	2,054		2,259	2,367	2,483
R52 201 - R102 400						869	915	966		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)												
Number of people in municipal area						206	218	230		241	253	265
Number of poor people in municipal area						80	85	90		94	99	103
Number of households in municipal area						48	51	54		56	59	62
Number of poor households in municipal area						4	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 provincials												
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												
Remuneration increases						7.0%	7.0%	7.0%		5.3%	4.9%	4.7%
Consumption growth (electricity)						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												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref.		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 (000)											
Water:											
8											
9											
10											
Minimum Service Level and Above sub-total											
Using public tap (< min.service level)											
No water supply (< min.service level)											
Below Minimum Service Level sub-total											
Total number of households											
Sanitation/sewage:											
Flush toilet (connected to sewerage)											
Flush toilet (with septic tank)											
Chemical toilet											
Pit toilet (ventilated)											
Other toilet provisions (> min.service level)											
Minimum Service Level and Above sub-total											
Bucket toilet											
Other toilet provisions (< min.service level)											
No toilet provisions											
Below Minimum Service Level sub-total											
Total number of households											
Energy:											
Electricity (at least min.service level)											
Electricity - prepaid (min.service level)											
Minimum Service Level and Above sub-total											
Electricity (< min.service level)											
Electricity - prepaid (< min. service level)											
Other energy sources											
Below Minimum Service Level sub-total											
Total number of households											
Refuse:											
Removed at least once a week											
Minimum Service Level and Above sub-total											
Removed less frequently than once a week											
Using communal refuse dump											
Using own refuse dump											
Other rubbish disposal											
No rubbish disposal											
Below Minimum Service Level sub-total											
Total number of households											

Municipal in-house services			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref.		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 (000)											
Water:											
8											
9											
10											
Minimum Service Level and Above sub-total											
Using public tap (< min.service level)											
Other water supply (< min.service level)											
Below Minimum Service Level sub-total											
Total number of households											
Sanitation/sewage:											
Flush toilet (connected to sewerage)											
Flush toilet (with septic tank)											
Chemical toilet											
Pit toilet (ventilated)											
Other toilet provisions (> min.service level)											
Minimum Service Level and Above sub-total											
Bucket toilet											
Other toilet provisions (< min.service level)											
No toilet provisions											
Below Minimum Service Level sub-total											
Total number of households											
Energy:											
Electricity (at least min.service level)											
Electricity - prepaid (min.service level)											
Minimum Service Level and Above sub-total											
Electricity (< min.service level)											
Electricity - prepaid (< min. service level)											
Other energy sources											
Below Minimum Service Level sub-total											
Total number of households											
Refuse:											
Removed at least once a week											
Minimum Service Level and Above sub-total											
Removed less frequently than once a week											
Using communal refuse dump											
Using own refuse dump											
Other rubbish disposal											
No rubbish disposal											
Below Minimum Service Level sub-total											
Total number of households											

Municipal entity services	Ref.	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome						
Name of municipal entity		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	--	--	--	--	--	--	--	--	--
		Using public tap (< min.service level)								
	10	Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		--	--	--	--	--	--	--	--	--
		Total number of households								
		--	--	--	--	--	--	--	--	--
Name of municipal entity		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total								
		--	--	--	--	--	--	--	--	--
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		--	--	--	--	--	--	--	--	--
		Total number of households								
		--	--	--	--	--	--	--	--	--
Name of municipal entity		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								
		--	--	--	--	--	--	--	--	--
Name of municipal entity		Refuse:								
		Removed at least once a week								
		Minimum Service Level and Above sub-total								
		--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		Below Minimum Service Level sub-total								
		--	--	--	--	--	--	--	--	--
		Total number of households								
		--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'	Ref.	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome						
Names 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	--	--	--	--	--	--	--	--	--
		Using public tap (< min.service level)								
	10	Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		--	--	--	--	--	--	--	--	--
		Total number of households								
		--	--	--	--	--	--	--	--	--
Names of service providers		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total								
		--	--	--	--	--	--	--	--	--
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		--	--	--	--	--	--	--	--	--
		Total number of households								
		--	--	--	--	--	--	--	--	--
Names of service providers		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								
		--	--	--	--	--	--	--	--	--
Names of service providers		Refuse:								
		Removed at least once a week								
		Minimum Service Level and Above sub-total								
		--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		Below Minimum Service Level sub-total								
		--	--	--	--	--	--	--	--	--
		Total number of households								
		--	--	--	--	--	--	--	--	--
Detail of Free Basic Services (FBS) provided	Ref.	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome						
Electricity		Location of households for each type of FBS								

List type of FBS 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	-	-	-	-	-	-	-	-	-	-
Water	Ref.	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (6 kilolitre 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 - Water for informal settlements	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (free sanitation service to indigent 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	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (removed once a week to indigent 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	-	-	-	-	-	-	-	-	-	-

References

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

NC452 Ga-Segonyana - Supporting Table SA10 Funding measurement

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 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
Valuation:	1									
Date of valuation:		0	0	0	0	0	0	0	0	0
Financial year valuation used		0	0	0	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	2	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	2	0	0
Municipal partnership s38 used? (Y/N)		1	1	1	1	1	1	1	1	1
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		1	1	1	1	0	0	2	0	0
Implementation time of new valuation roll (mths)		12	12	12	12	12	12	12	12	12
No. of properties	5	11365	11967	12601	16501	16501	16501	18001	19601	19601
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		1	1	1	1	1	1	1	1	1
No. of objections by rate payers		70	70	70	70	70	70	70	70	70
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	1	1	1	1	0	0	2	0	0
Differential rates used? (Y/N)		1	1	1	1	0	0	2	0	0
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	1
Special rating area used? (Y/N)		1	1	1	1	0	0	2	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		2	1	1	1	0	0	2	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	50223	54919	57938	62224	62224	62224	65086	68015	68015
Rate revenue expected to collect (R'000)	6	42821	41055	59464	56002	56002	56002	58578	61214	61214
Expected cash collection rate (%)		95	90	90	90	90	90	90	90	90
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
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 - bona fide farm. (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, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
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-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 - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

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

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

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property 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			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water 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
Water usage - flat rate tariff (c/k)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0

Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste water 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
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/l)		(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
80l bin - once a week			0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0

References

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

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

RESIDENTIAL (Including Businesses on Residential Properties, Flats)			168	240	250	310	324	339
Business, Industries and Institutional in Mothibistadt			316	495	515	638	667	699
Consumption based on water usage for Kuruman and consumers	(fill in structure)		473					
RESIDENTIAL (Including Businesses on Residential				0				
Business, Industries and Institutional	(fill in structure)		0	0				
Water Purification Dealers	(fill in structure)		650	680	834	1,033	1,080	1,131
AVAILABILITY CHARGES	(fill in structure)		217	227	236	292	305	320
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(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

Description	###	2021/22	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 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		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%	95,086,000.00	68,015,000.00	68,015,000.00
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		124,957,000.00	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		-	-	-	-	-	-	0.00%	-	-	-
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%)	-
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
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%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Indigent'</u>	3										
<u>Household receiving free basic services</u>											
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%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

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	Ref	2021/22	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	
R thousand											
Parent municipality	1										
Securities - National Government											
Listed Corporate Bonds											
Deposits - Bank											
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Municipal Bonds											
Municipality sub-total			-	-	-	-	-	-	-	-	-
Entities											
Securities - National Government											
Listed Corporate Bonds											
Deposits - Bank											
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
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 Name of institution & investment ID	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
		Yrs/Months												
Parent municipality	1													-
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities	1													-
														-
														-
														-
														-
														-
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	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
R thousand										
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 (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

check borrowing balance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
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NC452 Ga-Segonyana - Supporting Table SA18 Transfers and grant receipts

Description	###	2021/22	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
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
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 Grant		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	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
R thousand										
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 Grant		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

Description	Ref	2021/22	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
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		21,081	74	74	–	–	–	1,518	1,518	1,518
Current year receipts		199,203	215,521	234,637	252,120	252,120	252,120	268,228	273,177	275,590
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		200,194	215,521	250,615	252,120	252,120	252,120	268,228	273,177	275,590
Conditions still to be met - transferred to liabilities		20,089	74	(15,905)	0	0	0	1,518	1,518	1,518
Provincial Government:										
Balance unspent at beginning of the year		9	9	9	0	–	–	–	1,328	2,716
Current year receipts		2,095	1,200	1,252	1,300	1,300	1,300	1,328	1,388	1,422
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		2,095	1,200	1,252	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		9	9	9	1,300	1,300	1,300	1,328	2,716	4,138
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
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		0	0	0	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		0	0	0	–	–	–	–	–	–
Total operating transfers and grants revenue		202,289	216,721	251,867	252,120	252,120	252,120	268,228	273,177	275,590
Total operating transfers and grants - CTBM	2	20,098	83	(15,896)	1,300	1,300	1,300	2,846	4,234	5,656
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		10,515	17,326	14,784	14,857	–	–	–	–	–
Current year receipts		179,921	162,431	154,434	147,688	146,952	146,952	103,972	129,356	56,740
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		173,161	162,674	151,310	147,688	147,315	147,315	103,972	129,356	56,740
Conditions still to be met - transferred to liabilities		17,276	17,084	17,908	14,857	(363)	(363)	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(9)	(9)	(9)	0	–	–	–	(1,328)	(2,716)
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	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)	(1,300)	(1,300)	(1,328)	(2,716)	(4,138)
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
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		–	–	–	–	24,291	24,291	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	24,290	24,290	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	1	1	–	–	–
Total capital transfers and grants revenue		173,161	162,674	151,310	148,988	172,905	172,905	105,300	130,744	58,162
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

Description	Ref	2021/22	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

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

Summary of Employee and Councillor remuneration	####	2021/22	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
R thousand		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
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	1,450	1,487
Sub Total - Councillors		10,472	13,186	14,810	15,598	15,598	15,598	16,285	17,017	17,443
% increase	4		25.9%	12.3%	5.3%	-	-	4.4%	4.5%	2.5%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		4,835	5,656	6,306	6,257	6,257	6,257	6,535	6,829	7,000
Pension and UIF Contributions		5	9	10	11	11	11	12	12	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		776	626	-	687	687	687	717	749	768
Motor Vehicle Allowance	3	835	859	988	1,208	1,208	1,208	1,262	1,319	1,351
Cellphone Allowance	3	138	143	164	170	170	170	178	186	191
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	1	1	1	1	1	1	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		24	39	71	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
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		10.9%	2.8%	10.5%	-	-	4.4%	4.5%	2.5%
<u>Other Municipal Staff</u>										
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	253,984	278,248	275,578	275,578	293,925	307,152	314,831
			11.7%	27.9%	9.6%	(1.0%)	-	6.7%	4.5%	2.5%
<u>Board Members of Entities</u>										
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	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 - 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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				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		-						-
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			15,210,836
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	2,480	338,906	104,900		1,373,332
			1,202,444	2,367	182,526	157,350		1,544,687
List of each official 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								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	18,706,747	11,968	3,969,802	686,621		23,375,138

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			Current Year 2024/25			Budget Year 2025/26		
Number	###	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										
Municipal Manager and Senior Managers	5	-	-	-	-	-	-	-	-	-
Other Managers	3	5	-	5	5	-	5	-	-	-
Professionals	7	18	18	-	20	20	-	-	-	-
Finance		75	72	3	90	78	12	-	-	-
Spatial/town planning		66	64	2	71	66	5	-	-	-
Information Technology		8	7	1	13	9	4	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		1	1	-	6	3	3	-	-	-
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	74	65	10	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		65	43	22	70	45	25	-	-	-
Elementary Occupations		11	11	-	16	13	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	500	413	118	572	443	157	-	-	-
% increase					14.4%	7.3%	33.1%	(100.0%)	(100.0%)	(100.0%)
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

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

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

Description	####	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		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	192,893	197,715
Service charges - Water		4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4,119	49,424	51,648	52,939
Service charges - Waste Water Management		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	33,494	34,332
Service charges - Waste Management		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		243	243	243	243	243	243	243	243	243	243	243	243	2,918	3,049	3,125
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		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		479	479	479	479	479	479	479	479	479	479	479	479	5,742	6,000	6,150
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		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																
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	69,009	70,734
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		772	772	772	772	772	772	772	772	772	772	772	772	9,263	9,680	9,922
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer 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
Interest		513	513	513	513	513	513	513	513	513	513	513	513	6,154	6,431	6,592
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		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																
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	290,135	297,388
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	17,017	17,443
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
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	34,346	35,205
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	13,794	14,139
Depreciation and amortisation		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	73,150	74,979
Interest		30	30	30	30	30	30	30	30	30	30	30	30	356	372	382
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	111,312	104,462
Transfers and subsidies		5	5	5	5	5	5	5	5	5	5	5	5	60	63	64
Irrecoverable debts written off		62	62	62	62	62	62	62	62	62	62	62	62	738	771	791
Operational costs		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	782,787	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)		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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4,975	59,698	78,614	9,821
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		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 Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	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 SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
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	137,180
Executive and council		726	726	726	726	726	726	726	726	726	726	726	726	8,711	9,102	9,330
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	122,901	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	73,358	65,559
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	62,638	64,080
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	27,030	28,111	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	233,911	239,759
Internal audit		814	814	814	814	814	814	814	814	814	814	814	814	9,768	10,208	10,463
Community and public safety		6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	6,270	75,236	78,622	80,588
Community and social services		1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	19,468	20,344	20,853
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	18,777	19,246
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	91,570	93,859
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	50,341	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	40,916	41,939
Environmental protection		25	25	25	25	25	25	25	25	25	25	25	25	300	314	321
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	340,366	339,242
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	195,662	200,554
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	86,873
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	32,016	23,183
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	782,787	792,724
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	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	114,822	114,822	95,563	-
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	114,822	114,822	95,563	-

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	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	-

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

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
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
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															
Employee related costs	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
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	17,017	17,443
Interest	30	30	30	30	30	30	30	30	30	30	30	30	366	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
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	55,469	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	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
R million										
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 contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

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

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

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

References

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

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

Description	###	2021/22	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
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
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		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		24,578	48,770	32,155	40,897	35,799	35,799	21,000	20,094	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	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	-	-	-	-	-	-	-	-	-
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	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	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	93,096	101,944	97,230	125,614	136,321	136,321	42,850	50,773	-

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

Description	##	2021/22	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
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
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		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	4,348	-	4,000	4,000	4,000	3,000	-
Renewal of Existing Assets as % of total capex		0.0%	3.0%	0.0%	2.4%	2.1%	2.1%	2.6%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	6.6%	0.0%	6.7%	5.7%	5.7%	4.3%	0.0%

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

Description	###	2021/22	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
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12,559	15,897	12,238	13,000	17,000	17,000	13,045	13,632	13,973
Roads Infrastructure		4,151	4,522	3,707	6,000	6,000	6,000	5,500	5,748	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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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	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	-	-	-	-	-	-	-	-	-
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
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
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
Transport Assets	970	854	695	944	844	844	700	732	750
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	21,598	31,101	33,912	25,550	28,147	28,147	24,542	25,646	26,287
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

Description	###	2021/22	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
R thousand	1									
Depreciation by Asset Class/Sub-class										
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		-	-	-	-	-	-	-	-	-
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		1,020	1,220	1,388	1,375	388	388	388	406	416
Landfill Sites		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-	-
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	381	407	206	324	324	324	324	339	347
Computer Equipment	381	407	206	324	324	324	324	339	347
Furniture and Office Equipment	2,779	2,868	2,701	2,422	3,451	3,451	3,451	3,606	3,696
Furniture and Office Equipment	2,779	2,868	2,701	2,422	3,451	3,451	3,451	3,606	3,696
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	655	532	1,623	1,750	671	671	671	701	719
Transport Assets	655	532	1,623	1,750	671	671	671	701	719
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

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

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

Description	###	2021/22	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
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		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 Stations		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
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		4,159	--	25,784	4,240	2,945	2,945	14,000	14,000	--
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticalation		--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--	--	--
Waste Transfer Stations		--	--	--	--	--	--	--	--	--
Waste Processing Facilities		--	--	--	--	--	--	--	--	--
Waste Drop-off Points		--	--	--	--	--	--	--	--	--
Waste Separation Facilities		--	--	--	--	--	--	--	--	--
Electricity Generation Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--	--	--
Rail Structures		--	--	--	--	--	--	--	--	--
Rail Furniture		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Sand Pumps		--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--
Promenades		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Community Assets		--	5,764	11,200	--	4,750	4,750	4,000	--	--
Community Facilities		--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--
Centres		--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--

Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	4,233	-	-	-	-	-	-	-	-
Machinery and Equipment	4,233	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on 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 total capex		40.8%	27.3%	37.1%	21.6%	27.0%	27.0%	60.1%	46.9%

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

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		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
R thousand								
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 -		–	–	–				
<i>List entity summary if applicable</i>								
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 -		–	–	–				
<i>List entity summary if applicable</i>								
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		–	–	–				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		286,083	298,861	306,209	–	–	–	–
Net Financial Implications		580,441	579,489	486,515	–	–	–	–

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 - Supporting Table SA36 Detailed capital budget

R thousand														2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 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																
ENERGY	EEDMG Electricity Consumption Reduction													3,000		
ENERGY	Moffat Substation NDPG															
ENERGY	Bankhara Electrification INEP													16,000		
WATER	Maruping: Rammogo Extension of water network													56,803		
ROADS	Batharos RDP : Upgrading of gravel Road													28,169		
COMMUNITY HALL	Refurbishment and Upgrading of Bankhara Community Hall															
ROADS	Mohibistad Paved Road(Learamele ,Methodist Church &Unit 2)															
ROADS	Maruping Tsago Road															
COMMUNITY HALL	Seoding Comm Hall															
WATER	Dikgweng Donkerhook Bulk Water Supply MIG															
WATER	Ditshoswaneng Bulk Water Supply															
WATER	Seven Miles Bulk Water (Block H)															
WATER	Mapoteng diamond view Water															
PLANNING AND DEVELOPMENT	Technical Machinery New													3,000		
FINANCE AND ADMINISTRATION	Municipal Laptops New													750		
FINANCE AND ADMINISTRATION	Community Service Office Equipment New													100		
PLANNING AND DEVELOPMENT	Technical Dept Furniture New													100		
FINANCE AND ADMINISTRATION	Finance Office Equipment New													450		
FINANCE AND ADMINISTRATION	Corporate Office equipment New													100		
FINANCE AND ADMINISTRATION	Community Services Machinery and Equipment													350		
ENERGY	Mini Transformer New													2,000		
SPORTS														4,000		
Parent Capital expenditure																
												-	-	114,822	-	-
Entities: List all capital projects grouped by Entity																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure																
Total Capital expenditure																
												-	-	-	-	-
References																
Must reconcile with Budgeted Capital Expenditure																
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function																
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.																
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13																
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)																

check154,544192,344095,563-

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

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

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2025/26 Medium
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26
Parent municipality: <i>List all operational projects grouped by Function</i>															

References

Must reconcile with Budgeted Operating Expenditure

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.

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check661,965716,225751,702

TARIFF(RATES AND TAXES) 2025/26

Note: The percentage increases are on average 4.4% CPI
(rounded off where applicable)

1. MUNICIPAL SERVICES

1.1 ASSESSMENT RATES ZERO RATED VAT

1.1.1 Market Value

Households	0.008824	0.009221	0.01
Business	0.014927	0.015599	0.02
Agriculture	0.000516	0.000539	0.00
Properties owned by the state	0.021509	0.022477	0.02
State Owned Farm	0.020326	0.021241	0.02
Public service infrastructure property	0.000000	0.000000	-
Industrial	0.015190	0.015873	0.02
Vacant Land- Residential	0.020326	0.021241	0.02
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)

1.2.1 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	R	225.77
Usage per kWh	0 - 50	R	-	R	-	-
	51 - 200	R	184.39	R	192.69	197.51
	>200	R	297.86	R	311.27	319.05

Prepaid per kWh usage

Indigent Households with an income < R4,381.00

Basic Charge						
Usage per kWh	0 - 50	R	-	R	-	-
	51 - 200	R	184.39	R	192.69	197.51
	>200	R	297.86	R	311.27	319.05

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

Conventional

Basic Charge	R	210.78	R	220.27	225.77
Usage per kWh	0 - 200	R	184.39	R	192.69
	>200	R	297.86	R	311.27

Prepaid

Basic Charge	R	116.09	R	121.32	124.35
Prepaid per kWh usage	0 - 200	R	184.39	R	192.69
	>200	R	297.86	R	311.27

2025/2026

2026/2027

2027/2028

c/kWh

c/kWh

		2025/2026	2026/2027	2027/2028
1.2.2 BUSINESSES(includes guesthouses, private schools and hospitals) (40-69KVA)				
Conventional				
Basic Charge	R	1 022.78	R 1 068.81	1 095.53
Usage per kWh	R	263.63	R 275.49	282.38
Prepaid				
Basic Charge	R	542.88	R 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				
Basic Charge	R	5 514.82	R 5 762.99	5 907.06
Usage per KVA(Demand charge)	R	408.04	R 426.40	437.06
Usage per kWh(Energy charge)	R	148.65	R 155.34	159.22
NOTE: A minimum KVA charge is payable based on 70 KVA/Month				
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	R 2 306.15	2 363.80
Usage per KVA - Demand charge	R	304.22	R 317.91	325.86
Usage per kWh - Peak	R	470.78	R 491.96	504.26
- Standard	R	209.06	R 218.47	223.93
- Off Peak	R	111.09	R 116.09	118.99
1.2.7 ORGANS OF STATE				
Conventional				
Basic Charge	R	1 022.78	R 1 068.81	1 095.53
Usage per kWh	R	263.63	R 275.49	282.38
Prepaid				
Basic Charge	R	542.78	R 567.21	581.39
Prepaid per kWh usage	R	328.92	R 343.72	352.31

		2025/2026	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	R	210.57	R 220.04	225.55
Commercial, Industrial and Organs of state	R	542.86	R 567.28	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	0kl - 6kl	R -	R -	-
	7kl-12kl	R 18.98	R 19.84	20.33
	13kl-36kl	R 19.53	R 20.41	20.92
	>36kl	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
	0kl - 12kl	R 18.98	R 19.84	20.33
	13kl-36kl	R 19.53	R 20.41	20.92
	>36kl	R 19.71	R 20.60	21.11
PREPAID WATER RESIDENTIAL				
Indigent Households with an income < R4.381.00	0kl - 6kl	R -	R -	-
	7kl-12kl	R 25.27	R 26.40	27.06
	13kl-36kl	R 25.97	R 27.14	27.82
	>36kl	R 26.22	R 27.39	28.08
Non indigent households	0kl - 12kl	R 25.27	R 26.40	27.06
	13kl-36kl	R 25.97	R 27.14	27.82
	>36kl	R 26.22	R 27.39	28.08

	2025/2026	2026/2027	2027/2028
ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT BUILDINGS)			
1.3.3 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 l)	R 110.04	R 115.10	120.40
Bulk water purchases - Commercial supply (As per contract)			
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/Unauthorised Connection/Overflow Sewerage without notice (Excludes Draining Fee where applicable)	R 5 502.01	R 5 755.10	6 019.83
Penalty - Illegal Swimming Pool Connection/Sewer Connections (Excludes damage to Municipal Infrastructure)	R 14 290.92	R 14 948.30	15 635.93
1.3.5 First Eye (Water)			
Per Liter	R 14.00	R 14.63	15.00
Shifting of water meters (meter only to new position), interconnecting			
1.3.6 pipework and transfer of connection as per quote for material and labour			
Residential	R 922.69	R 964.21	988.32
Business	R 1 153.36	R 1 205.26	1 235.40
Industrial	R 1 628.28	R 1 701.55	1 744.09
Customer request for disconnection			
15mm meter size	R 2 751.00	R 2 877.55	3 009.92
20mm meter size	R 3 301.20	R 3 453.06	3 611.90
25mm meter size	R 4 401.60	R 4 604.08	4 815.87
40mm meter size	R 16 506.02	R 17 265.29	18 059.50
50mm meter size	R 22 008.02	R 23 020.39	24 079.33
80mm meter size	R 38 514.04	R 40 285.68	42 138.82
100mm meter size	R 44 016.04	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 20 353.47	R 21 269.38	21 801.12
Pipes with a diameter larger than 50mm but less than 100mm	R 27 510.03	R 28 775.49	30 099.16
Pipes with a diameter larger than 100mm but less than 250mm	R 44 016.04	R 46 040.78	48 158.65
Pipes with a diameter larger than 250mm but less than 400mm	R 55 020.05	R 57 550.97	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 immediately 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 <u>Illegal Connection for Construction</u>			
purchase charges. Charges exclude applicable damage/tempairing charges:			
Kl per month for pipes with a diameter 20mm or less			
60Kl per month for pipes with a diameter larger than 25mm but less than 40mm			
90Kl 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			
<u>Unauthorised Use of Water from fire hydrant, connection point and stand pipe within Ga-Segonyana Local Municipality</u>			
1.3.9			
Pipes with a diameter 20mm or less	R 19 807.22	R 20 718.35	21 671.39
Pipes with a diameter larger than 25mm but less than 40mm	R 31 911.63	R 33 379.56	34 915.02
Pipes with a diameter larger than 40mm but less than 50mm	R 38 514.04	R 40 285.68	42 138.82
Pipes with a diameter larger than 50mm but less than 80mm	R 60 522.06	R 63 306.07	66 218.15
Pipes with a diameter larger than 80mm but less than 100mm	R 77 028.07	R 80 571.36	84 277.64
Pipes with a diameter larger than 100mm and above	R 115 542.11	R 120 857.04	126 416.47

	2025/2026	2026/2027	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 incidents not on Municipal side (False Reporting).	R 550.20	R 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	R -	R -	-
> R4 320	R 199.72	R 208.71	213.92
1.4.3 GARDEN (RESIDENTIAL) REFUSE			
1. Removal (with 14 days notice) (If dumped in dumping site by resident) (If dumped outside property a fine of R800.00 may be levied) (On open sites, the owner will be penalized R500.00)	R 547.51	R 572.15	586.46
Illegal Dumping (Household)	R 2 035.35	R 2 126.94	2 180.11
Illegal Dumping (Business and organ of state)	R 5 990.29	R 6 259.86	6 416.35
1.4.4 BUSINESSES			
Per holder 1 x removal per week	R 410.39	R 428.86	439.58
Per holder 7x removals per week	R 1 705.62	R 1 782.37	1 826.93
AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS)			
1 x removal per week	R 312.14	R 326.19	334.34
2 x removal per week	R 555.72	R 580.73	595.25
3 x or more removals per week	R 826.82	R 864.03	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 OF LANDFILL SITE			
0-99.9kg per month (free)			
1 ton per week	R 1 621.46	R 1 694.42	1 736.78
2-4 ton per week	R 2 221.46	R 2 321.43	2 379.46
5-8 Ton per week	R 3 242.91	R 3 388.85	3 473.57
More than 8 tons pw - Quote (as per special quote)			
1.4.6 BUILDING WASTE			
Load = 6 cubic metres Tipper Truck	R 1 654.33	R 1 728.78	1 771.99
Up to 6 tons	R 2 757.22	R 2 881.29	2 953.32
Above 6 up to 10 tons	R 5 342.11	R 5 582.50	5 722.07
More than 10 tons and above - Quote (as per special quote)			
1.4.7 Putreasabale waste (as per quotation)			
NOTE: The Community Service Department provides the information for the quantity removals per week and on which the tariff is established.			
1.5. SEWERAGE SERVICES - MONTHLY CHARGES VAT EXCLUDED(BUT PAYABLE)			
1.5.1 Basic charge: All residential consumers including indigents using > 6kl of water	R 126.72	R 132.42	135.73
1.5.2 Fixed charge for Mothibistadt			
1.5.2.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	R 339.13	R 354.39	363.25
1.5.2.2 Business, Industries and Institutional in Mothibistadt	R 698.78	R 730.23	748.48
1.5.3 Consumption based on water usage for Kuruman and Wrenchville consumers			
1.5.3.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	37%	38%	0.39
		0%	-
1.5.3.2 Business, Industries and Institutional	64%	67%	0.69
1.5.3.3 Water Purification Dealers	R 1 131.05	R 1 181.95	1 211.50
		R -	-
1.5.4 AVAILABILITY CHARGES	R 319.66	R 334.05	342.40
This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.			

		2025/2026	2026/2027	2027/2028
1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES				
VAT EXCLUDED				
1.6.1 Basic charge per month to be levied with the exception that no charge will be levied in the event that a suction service was rendered in a particular month.		R 134.43	R 140.48	143.99
1.6.2 SUCTION SERVICES:				
Ga-Segonyana area per kiloliter		R 79.17	R 82.73	84.80
Transport per km	(Empty)	R 5.24	R 5.47	5.61
	(Loaded)	R 6.33	R 6.61	6.78
OUTSIDE GASEGONYANA AREA				
Per kiloliter		R 79.87	R 83.46	85.55
Transport per km	(Empty)	R 10.58	R 11.05	11.33
	(Loaded)	R 14.83	R 15.49	15.88
Dumping at Sewer Plant (per load)				
load over 5Kl or more.		R 1 390.45	R 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	R 363.60	380.33
1.6.3 Exempted Services Providers (Strictly Servics for Villagesin Ga-Segonyana LM)		R 718.90	R 751.25	770.03
load over 5Kl or more.		R 722.34	R 755.57	790.33
load less than 2.5Kl ad not exceeding 5Kl.		R 361.17	R 377.78	395.16
1.6.4 120 to 150 litres		R 68.09	R 71.15	72.93
Trailer unit with 2 toilettes		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 providers not having permit)		R 3 301.20	R 4 070.38	4 257.62
1.6.6 Unblocking of overflowing private sewer as per notice served				
Residential		R 3 851.40	R 3 833.07	4 009.39
Business		R 5 502.01	R 5 475.81	5 727.70
Industrial		R 8 253.01	R 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:				
	KL	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	R 1 327.49	1 360.68
Bankhara-Bodulong		R 599.88	R 626.87	642.54
All Indigent Households		R 599.88	R 626.87	642.54
Households pre-paid metering		R 2 223.07	R 2 323.11	2 381.18

1.7.2 Business Properties:

Wrenchville
Mothibistad
Bankhara-Bodulong
Pre-paid Metering
180+ amp Users

	2025/2026	2026/2027	2027/2028
Ku	R 5 557.67	R 5 807.76	5 952.96
	R 3 334.60	R 3 484.66	3 571.77
	R 3 334.60	R 3 484.66	3 571.77
	R 3 334.60	R 3 484.66	3 571.77
	R 2 664.15	R 2 784.04	2 853.64
	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**

Electricity
Water
Sewer

R 277.30	R 289.78	297.03
R 277.30	R 289.78	297.03

A 50% rebate is allowed for all registered indigent households (R4,380.00)

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NEW CONNECTIONS for water, electricity and sewerage

Water (Drilling and Saddle Connection Only)

R 1 913.61	R 1 999.72	2 049.71
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Water - Provision and installation of 15mm connection including meter

R 9 353.41	R 9 783.67	10 233.71
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Water - Provision and installation of 20mm connection including meter

R 13 755.01	R 14 387.74	15 049.58
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Water - Provision and installation of 25mm connection including meter

R 16 506.02	R 17 265.29	18 059.50
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Water - Provision and installation of 40mm connection including meter

R 33 012.03	R 34 530.58	36 118.99
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Water - Provision and installation of 50mm connection including meter

R 49 518.05	R 51 795.88	54 178.49
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All over 50mm meters to be undertaken by specilised contractor and approved by municipal. Inspection Fee Applicable

R 1 650.60	R 1 726.53	1 805.95
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Sewerage (160x110Y-Junction or direct into manhole)

R 1 729.80	R 1 807.64	1 852.83
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The electricity new connection is determined by a quotation from electricians

Prepaid water meter

R 5 475.78	R 5 722.19	5 865.24
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Sewerage

R 1 729.80	R 1 807.64	1 852.83
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The electricity new connection is determined by a quotation from electricians

Prepaid water meter

R 5 189.40	R 5 422.92	5 558.49
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1.8.1 Fire water connection (cost plus 10%)

**1.9 METER TESTING
VAT EXCLUDED BUT PAYABLE**

Electricity Installation Safety
Water Meters

R 1 729.80	R 1 807.64	1 852.83
R 2 883.00	R 3 012.73	3 088.05

		2025/2026	2026/2027	2027/2028
1.10 INVESTIGATION OF COMPLAINTS				
VAT EXCLUDED BUT PAYABLE				
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	R 18 076.40	18 528.31
: Industrial		R 23 063.99	R 24 101.86	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(minimum 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

		2025/2026	2026/2027	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	6 150.40
Entertainment events - Rental	R	11 531.99	R 12 050.93	12 352.21
Deposit	R	14 438.05	R 15 087.77	15 464.96
10% Discount where there is an entrance fee for Charitable occasions.				
2.1.1.1 OTHER FACILITIES AT CIVIC CENTRE				
Use of braai facilities	R	1 393.16	R 1 455.85	1 492.25
Use of kitchen facilities	R	1 393.16	R 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	R 1 527.37	1 565.56
2.1.1.3 Rental of halls by government departments and unions				
Rental per occasion	R	1 798.99	R 1 879.95	1 926.94
Deposit per occasion	R	2 398.65	R 2 506.59	2 569.26
Rental of halls by government departments, unions for meetings and schools				
2.1.1.4 for the purpose of writing examinations, per occasion.	R	1 222.05	R 1 277.05	1 308.97
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.				
2.1.4 COMMUNITY HALLS				
Rental	R	2 881.44	R 3 011.10	3 086.38
Deposit	R	2 881.44	R 3 011.10	3 086.38
Use of kitchen facilities	R	281.88	R 294.56	301.93
Entertainment events - Rental	R	2 881.44	R 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	1 576.44	R 1 647.38	1 688.56
Rental - small room	R	1 889.64	R 1 974.67	2 024.04
Rental - medium room	R	2 364.66	R 2 471.07	2 532.85
2.1.6 DEPOSIT HOSTELS				
Deposit - smaller rooms	R	1 670.40	R 1 745.57	1 789.21
Deposit - small room	R	2 004.48	R 2 094.68	2 147.05
Deposit - medium room	R	3 006.72	R 3 142.02	3 220.57
2.1.7 RENTAL SMME HUB				
SMALL STALL	R	835.20	R 872.78	894.60
LARGE STALL	R	1 670.40	R 1 745.57	1 789.21
2.1.8 RENTAL OFFICES				
Cost per square meter (Under roof) as measured over the external wall of the building	R	78.30	R 81.82	83.87
2.1.9 ZEBRA STALLS				
	R	689.04	R 720.05	738.05
2.1.10 MOTHIBISTADT HOUSES				
As per contract amount plus CPI				
Municipal services as per approved tariffs				

		2025/2026	2026/2027	2027/2028
2.2 SPORTS GROUND				
VAT INCLUDED - RENTAL PER OCCASION				
2.2.1	Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Gamopedi			
	Friendly games:Rental	R 350.00	R 365.75	374.89
	Deposit	R 350.00	R 365.75	374.89
	Outside teams : Rental	R 1 500.00	R 1 567.50	1 606.69
	Deposit	R 500.00	R 522.50	535.56
	Betting games (Tournaments): Rental	R 1 800.00	R 1 881.00	1 928.03
	Deposit	R 1 000.00	R 1 045.00	1 071.13
	Festivals and Bashes: Rental(Category A) *	R 20 848.68	R 21 786.87	22 331.54
	Deposit	R 20 848.68	R 21 786.87	22 331.54
	Festivals and Bashes: Rental(Category B)*	R 7 490.70	R 7 827.78	8 023.48
	Deposit	R 12 486.24	R 13 048.12	13 374.32
	*Categories will be determined by the Municipality			
	Developmental games (Schools, Charities, Sports and culture programmes):			
	Rental	R 350.00	R 365.75	374.89
	: Deposit	R 350.00	R 365.75	374.89
2.3				
2.3.1	GRAVE YARD			
VAT INCLUDED - LEVIES PER OCCASION				
2.3.2	A 100% rebate is allowed for indigents appearing on our register			
2.3.3	Graves at no charge is delegated to Municipal Manager for approval and report back to Council.			
2.3.4.1	GRAVES FEES			
2.3.4.2	RESIDENTS OF GA-SEGONYANA			
	Applicable in accordance with the following set conditions namely, proof of income of household must be submitted with reservation and payment of grave and death certificate to establish age of the deceased.			
2.3.4.3	Indigents Income up to R4 380:	R 525.67	R 549.33	563.06
	6 - 13 years of age	R 711.85	R 743.88	762.48
	14 years and older	R 591.38	R 618.00	633.45
	Double graves	R 1 719.39	R 1 796.77	1 841.69
	Deeper gaves	R 1 423.70	R 1 487.77	1 524.96

		2025/2026	2026/2027	2027/2028
2.3.4.4 Non indigents Income >R4 380 :				
	0 - 5	R 898.03	R 938.44	961.90
	6 - 13 years of age	R 1 040.40	R 1 087.22	1 114.40
	14 years and older	R 1 215.62	R 1 270.33	1 302.08
	Double graves	R 2 299.83	R 2 403.32	2 463.40
	Deeper gaves	R 1 609.88	R 1 682.32	1 724.38
	Berm system and build out of graves	R 5 431.97	R 5 676.41	5 818.32
2.3.4.9 NON-RESIDENTS	0 - 12 ye	R 1 412.75	R 1 476.33	1 513.23
	13 years and older	R 1 872.72	R 1 956.99	2 005.91
	Double graves	R 2 332.68	R 2 437.65	2 498.59
	Berm system and build out of graves	R 7 260.88	R 7 587.62	7 777.31
2.4 CARAVAN PARK				
VAT INCLUDED				
2.4.1 Pensioners above the age of 60 years qualify for a rebate of 10% on all tariffs.				
2.4.2 OVERNIGHT TARIFFS:				
2 bed Exclusive Chalet		R 820.00	R 856.90	878.32
3 bed Open Plan		R 680.00	R 710.60	728.37
Single room		R 520.00	R 543.40	556.99
Encampment per caravan or tent		R 260.00	R 271.70	278.49
Daily visitors: per person		R 50.00	R 52.25	53.56
per caravan		R 320.00	R 334.40	342.76
5 bedroomed house rental per day		R 3 000.00	3135	R 3 213.38

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	R	32.73	33.55
Vehicle	R	46.98	R	49.09	50.32
Bus	R	156.60	R	163.65	167.74

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	R	22.99	23.56
Adults	R	42.00	R	43.89	44.99

2.8 SWIMMING BATHS
VAT INCLUDED - ENTRANCE FEE

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

2.9 ENCROACHMENT
VAT INCLUDED

Fees	R	175.22	R	183.11	187.69
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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	R	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	R 939.60	R 981.88	1 006.43
Hawkers Permit - Renewal	R 146.16	R 152.74	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	R 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			
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	R 6 025.47	6 176.10
2.14.3 POSTERS			
(i) 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	R 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	R 1 764.34	R 1 843.73	1 889.83
Fully refundable on removal			
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

A4 size
A3 size
A4 size colour
A3 size colour

2025/2026		2026/2027		2027/2028
R	1.00	R	1.05	1.07
R	2.00	R	2.09	2.14
R	2.00	R	2.09	2.14
R	3.00	R	3.14	3.21

2.16 FAXES PER PAGE
VAT INCLUDED

Received
Send

R	6.90	R	7.21	7.39
R	5.01	R	5.24	5.37

Special tariff to Staff and Councillors
tariff less 20%

2.17 TESTING OF VEHICLE BRAKES
VAT EXCLUDED

Fee

R	416.00	R	434.72	445.59
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2.18 POUNDING FEES
VAT EXCLUDED

Impounding:

Trolleys per trolley per day: Minimum
LDV's per LDV per day: Minimum
Horses, donkey's cattle and pigs per day
Sheep and goat (each)

R	100.00	R	104.50	107.11
R	750.00	R	783.75	803.34
R	522.00	R	545.49	559.13
R	260.00	R	271.70	278.49

Maintenance:

Horses, donkey's cattle and pigs per day
Sheep and goat (each)

R	210.00	R	219.45	224.94
R	105.00	R	109.73	112.47

2.19 TRAFFIC

Functions, Marches and Sports

Monday to Saturday

One or two officer per event per hour
Three or four officers per event per hour
More than four officers per event per hour

R	1 410.00	R	1 473.45	1 510.29
R	2 825.00	R	2 952.13	3 025.93
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
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ESCORT OF ABNORMAL LOADS

Monday to Friday

Per truck per officer

R	1 150.00	R	1 201.75	1 231.79
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Saturday, Sunday and Public Holidays

Per truck per officer

R	2 890.00	R	3 020.05	3 095.55
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Indigint Funerals
Government Event

		2025/2026	2026/2027	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	R 14 522.11	14 885.16
	Deposit 100%	R 13 896.76	R 14 522.11	14 885.16
	Rental of Hangers : As per contract			
3.	LAND USE			
3.1	GROUND AND GRAVEL SALES			
	VAT INCLUDED			
3.1.1	Ground Private - per 6 cubic metre truck	R 415.54	R 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	R 48.20	49.41
	Open land per square meter(serviced) - Industrial	R 115.32	R 120.51	123.52
	Open land per square meter(unserviced)- Industrial	R 57.66	R 60.25	61.76
3.2	BUILDING AND OTHER PLANS COPIES			
	VAT INCLUDED			
3.2.1	Black and White			
	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

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	R 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 sqm x total sqm of the illegal building x 50%			

3.3.2 Business, Residential zone 2 and 3 and Guest houses

Cost per square metre	R 65.96	R 68.93	70.65
Minimum charge	R 6 272.48	R 6 554.74	6 718.61
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 minimum charge If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%			

3.3.4 NGOS, NPOS and churches

Cost per square metre	R 11.53	R 12.05	12.35
Penalty: R 5 000 minimum If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%			

3.3.5 Government buildings

Cost per square metre	R 17.30	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 Residential Zone 3 (Flats) per square meter per unit

R 35.98	R 37.60	38.54
R 35.98	R 37.60	38.54

3.3.5 Occupation certificates

R 179.90	R 187.99	192.69
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	2025/2026	2026/2027	2027/2028
3.4 BUILDING DEPOSITS			
VAT EXCLUDED(BUT PAYABLE)			
3.4.1 Residential: 0 - 80 square metre	R 1 918.92	R 2 005.28	2 055.41
80+ square metre	R 3 238.18	R 3 383.90	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	R 3 383.90	3 468.50
80+ square metre	R 3 238.18	R 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 Applications MPT			
Township establishment	R 2 998.32	R 3 133.24	3 211.57
0-20 Erven (Plus R 100 per erf)			
Plus tariff per erf in addition to the first 20 erven (Plus bulk service contribution)			
Application for Rezoning	R 2 998.32	R 3 133.24	3 211.57
Removal, amendment or suspension of a restrictive conditions, servitude or reservation against title of the land	R 5 037.17	R 5 263.85	5 395.44
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 category 2 applications per additional portion after 5. the per erf tariff per erf in additional	R 5 037.17	R 5 263.85	5 395.44
Any consent or approval required in terms of a condition of title, a condition of establishment or condition of an existing scheme or land use scheme	R 4 197.65	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, amendment of site development plan(Separate tariff will be charged for simultaneous application)	R 5 037.17	R 5 263.85	5 395.44
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 land use scheme or existing scheme which does not constitute a land development application	R 4 197.65	R 4 386.54	4 496.20

	2025/2026	2026/2027	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 83 175.78	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			
< 500 square metre	R 359.80	R 375.99	385.39
501 - 750 square metre	R 479.73	R 501.32	513.85
> 750 square metre	R 479.73	R 501.32	513.85
3.7 CERTIFICATE PER ISSUE VAT EXCLUDED(BUT PAYABLE)			
Valuation	R 346.63	R 362.23	371.28
Clearance	R 504.20	R 526.89	540.06
Zoning	R 359.80	R 375.99	385.39
SPLUMA Certificate	R 576.60	R 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			

	2025/2026	2026/2027	2027/2028
3.9.1 Residential Bulk Contribution			
3.9.1.1 Water			
Intermediate LOS	R 3 682.14	R 3 847.84	3 944.04
Low	R 7 928.96	R 8 285.76	8 492.90
Medim	R 15 480.33	R 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
3.9.1.3 Electricity			
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
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
Electricity (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 liquid registration			
3.10.5.1 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
3.10.6 Re- print of Flammable Certificate	R 149.92	R 156.66	160.58
3.10.7 Safety Certificates	R 230.64	R 241.02	247.04
3.10.8 Re- print of Safety Certificate	R 149.92	R 156.66	160.58
3.10.9 Personnel responding to emergency incidents			
3.10.1 Fire engine per hour	R 179.90	R 187.99	192.69
3.10.2 Fire engine per kilometre	R 23.99	R 25.07	25.69
3.10.3 Utility Bakkie per kilometre	R 92.26	R 96.41	98.82
3.10.4 1 x Firefighter per hour	R 35.98	R 37.60	38.54
3.10.5 1 x Officer per hour	R 47.97	R 50.13	51.39

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

	2025/2026	2026/2027	2027/2028
3.11.1 No person/owner shall damage, deface or tamper with public property	R 1 729.80	R 1 807.64	1 852.83
3.11.2 No person shall remove, displace, conceal or tamper with public property	R 1 729.80	R 1 807.64	1 852.83
No person shall deface the street surface by means of paint or any other			
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	R 864.90	R 903.82	926.42
No person shall refuse any authorized officer without lawful reason, entrance			
3.11.5 to			
or upon any premises on officer's request	R 1 729.80	R 1 807.64	1 852.83
No person shall refuse or fail to give any information lawfully required by the			
3.11.6 officer.	R 1 729.80	R 1 807.64	1 852.83
3.11.7 No person shall hinder or obstruct an officer in execution of his/her duties.	R 864.90	R 903.82	926.42
No person shall display any sign, poster or banner that is indecent offensive in			
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.	R 345.96	R 361.53	370.57
No person shall display any sign, poster or banner without written permission			
3.11.10 of the			
Municipality.	R 864.90	R 903.82	926.42
3.11.11 No person shall fail 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 1 729.80	R 1 807.64	1 852.83
3.11.13 No person shall damage or de-place a plate displaying street name.	R 864.90	R 903.82	926.42
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.	R 518.94	R 542.29	555.85
No person shall beg in a public place without written permission from the			
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 Municipality 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			
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			
cleanliness 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			
3.11.21 cause annoyance			
or danger.	R 230.64	R 241.02	247.04
3.11.22 No person shall spit in or at a public place.	R 115.32	R 120.51	123.52
3.11.23 No person shall urinate or defecate in or at a public place.	R 230.64	R 241.02	247.04
3.11.24 No person shall micro manufacture any form of liquor.	R 230.64	R 241.02	247.04
3.11.25 No person shall retail sale of consumption of liquor in a public place.	R 3 459.60	R 3 615.28	3 705.66
3.11.26 No person shall consume any form of liquor in a public place.	R 864.90	R 903.82	926.42
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 referred 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 impede 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. No person shall fight, threaten or disturb other persons by shouting or arguing	R 172.98	R 180.76	185.28
3.11.31	in a public place that may lead to violence.	R 345.96	R 361.53	370.57
3.11.32	No person shall cause excessive noise on a public place No person shall disturb the peace in a residential area by causing excessive	R 345.96	R 361.53	370.57
3.11.33	noise or by fighting, shouting or arguing. No person shall explode a firecracker or other fireworks causing a loud noise	R 345.96	R 361.53	370.57
3.11.34	without the written permission of the Municipality. No person shall without prior written permission of the Municipality play music	R 864.90	R 903.82	926.42
3.11.35	or use a microphone to invite the public to business premises. No person shall in or from a public place taut or indicate willingness to work	R 864.90	R 903.82	926.42
3.11.36	for reward except in an area designated by the Municipality. No person shall distribute, place or hand out handbills without prior written	R 864.90	R 903.82	926.42
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				
3.12.1	No person shall do business as a street trader with prior written permission of the Municipality. No person shall fail to carry written proof of permission to do business as a	R 518.94	R 542.29	555.85
3.12.2	street trader in possession. No person who do business as a street trader shall allow his/her property to	R 230.64	R 241.02	247.04
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. No person known as a street trader shall erect a structure to provide	R 230.64	R 241.02	247.04
3.12.5	shelter/shade. No person shall obstruct a fire hydrant or demarcated area for the use of	R 230.64	R 241.02	247.04
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 after 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 harm a person or damage buildings or vehicles.	R	518.94	R	542.29 555.85
3.12.9	No person may keep combustibles in quantities contrary to any law regarding prevention of fires.	R	518.94	R	542.29 555.85
	No person shall store his/her goods in a manhole, storm water drain, bus shelter or public toilet.	R	345.96	R	361.53 370.57
	No person shall fail to keep his/her goods or property clean and in a sanitary condition.	R	345.96	R	361.53 370.57
3.12.11	No person shall dispose litter generated by his/her business.	R	345.96	R	361.53 370.57
3.12.12	No person shall fail to ensure that the area is free of litter at the end of the day at the designated area.	R	230.64	R	241.02 247.04
3.12.13	No person shall do street trading who obstructs access to or use of a street bus stop shelter or other facility intended for public use.	R	345.96	R	361.53 370.57
3.12.14	No person shall do street trading who obstructs the visibility of a display window signboard or premises.	R	345.96	R	361.53 370.57
3.12.15	No person shall do street trading who obstructs access to a building automatic bank teller or pedestrian crossing.	R	345.96	R	361.53 370.57
3.12.16	No person shall leave less than 2m width of a sidewalk clear for pedestrian use, or any other manner obstructs pedestrians.	R	345.96	R	361.53 370.57
3.12.17	No person shall do street trading who obstructs the view of any road user.	R	345.96	R	361.53 370.57
3.12.18	No person shall do street trading who causes an obstruction on the road way.	R	864.90	R	903.82 926.42
3.12.19	No person shall do street trading who obstruct any Road marking.	R	345.96	R	361.53 370.57
3.12.20	No person shall do street trading or interfere in any way with any vehicle park along side such place.	R	345.96	R	361.53 370.57
3.12.21	No street trader may compete with existing businesses.	R	345.96	R	361.53 370.57
3.12.22	No person shall do business as a street trader on verge.	R	864.90	R	903.82 926.42
3.12.23	No person shall do business as a street trader at a place of worship of any faith or denomination.	R	518.94	R	542.29 555.85
3.12.24	No person shall do business as street trader in front of a historical monument.	R	518.94	R	542.29 555.85
3.12.25	No person shall do business as street trader in front of a building used for public purposes.	R	518.94	R	542.29 555.85
3.12.26					
3.13 BY LAWS FINES SECTION 2 ACT 32/2000 - WASTE MANAGEMENT BY - LAWS					
	No person shall open, tamper with or remove anything from a plastic bin liner placed outside a property.	R	230.64	R	241.02 247.04
3.13.1	No person shall enter a disposal site for any purpose other than the disposal of refuse.	R	230.64	R	241.02 247.04
3.13.2	No person shall remove or interfere with refuse at a Municipal disposal site.	R	230.64	R	241.02 247.04

		2025/2026	2026/2027	2027/2028
3.14 NOISE ABATEMENT AND PREVENTION OF NUISANCE BY-LAWS				
3.14.1	No person shall dump accumulate objectionable material on any erf, street drain, water furrow or sewer thoroughfare.	R 1 729.80	R 1 807.64	1 852.83
3.14.2	No person shall do work business or profession on any erf in Municipal area source or become a discomfort or annoyance to the neighbourhood.	R 518.94	R 542.29	555.85
3.14.3	No person shall deposit, drop or place any fruit or vegetable peels, broken glass bottles or	R 518.94	R 542.29	555.85
3.14.4	No person will be allowed any erf to be overgrown with bush, weeds or grass or other vegetation except cultivated trees.	R 1 729.80	R 1 807.64	1 852.83
3.14.5	No person shall be allowed to keep on his premises any animal or bird which creates a disturbance or a nuisance to the neighbours by making frequent and excessive noise.	R 518.94	R 542.29	555.85
3.14.6	No person will be permitted the carcass of any animal being his property of which he is in charge on his premises in a Municipal area.	R 345.96	R 361.53	370.57
3.14.7	No person shall disturb the public peace in any street or public by means of shouting			
	insistent hooting wrangling quarreling by collecting a crowd for striking.	R 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.	R 864.90	R 903.82	926.42
3.15.2	No person will be allowed to wash or hang out to dry articles else where than in the washing area.	R 230.64	R 241.02	247.04
3.15.3	No person will be allowed to dispose of refuse else where than in a refuse bin.	R 1 729.80	R 1 807.64	1 852.83
3.15.4	No person will be allowed to disturb, deface, damage, destroy or remove any movable or immovable property belonging to the Municipality including signs, trees and bushes.	R 864.90	R 903.82	926.42
3.15.5	No person will be allowed to injure, kill, capture or disturb any animal, bird, nest or eggs of any bird.	R 230.64	R 241.02	247.04
3.15.6	No person will be allowed to do any repairs on any vehicle within the caravan park or mobile homes.	R 230.64	R 241.02	247.04
3.15.7	No person will be allowed to apper in a nude state or improperly dressed.	R 230.64	R 241.02	247.04
3.15.8	No person will be allowed to enter any sanitary convenience or dressing room for the opposite sex.	R 518.94	R 542.29	555.85
3.15.9	No person will be allowed to deposit bottles, broken glass or rubbish at caravans and mobile homes.	R 518.94	R 542.29	555.85
3.15.10	No person will be allowed to make any music in a manner which disturb the peace and cause a nuisance to campers.	R 518.94	R 542.29	555.85
3.15.11	No person will be allowed to make a fire it is not in an assinged place or mobile barbaque 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 mobile homes.	R 518.94	R 542.29	555.85
3.15.13	No person will be allowed to discharge any fireworks at Caravan park or mobile homes.	R 518.94	R 542.29	555.85
3.15.14	No person will be allowed to collect alms, beg or gamble at Caravan park or mobile homes.	R 345.96	R 361.53	370.57
3.15.15	No person will be allowed to make a electrical connection without the 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.	R 345.96	R 361.53	370.57
3.15.17	No person will be allowed to hinder any employee of the Municipality in the execution of his/her duties.	R 518.94	R 542.29	555.85

3.16 SELLING OF FOOD

3.16.1	No person shall sell food from any premises whereon a case of communicable disease has occurred.	R	864.90	R	903.82	926.42
3.16.2	No person shall sell food from any source wherefrom food previously supplied is suspected to have been the cause of any case of communicable disease.	R	864.90	R	903.82	926.42
3.16.3	No person shall sell food from a vehicle (other than a bicycle) which is not registered or approved of in terms of the By-Laws.	R	864.90	R	903.82	926.42
3.16.4	No person shall sell food if he is of the opinion that consumption thereof is likely to cause sickness or disease.	R	864.90	R	903.82	926.42
3.16.5	No person shall sell food if it does not meet with the standards of these By-Laws.	R	864.90	R	903.82	926.42
3.16.6	No person shall sell food at or from any premises whereon the buildings or other circumstances do not meet with the requirements of these By-Laws.	R	1 729.80	R	1 807.64	1 852.83
3.16.7	No person shall operate a business involving the preparation, storing, handling, sale or distribution of food without a valid licence.	R	1 729.80	R	1 807.64	1 852.83
3.16.8	No person shall carry on with business if the walls are not constructed of brick, concrete or any other approved material not smoothly finished of portions the premises, where food is prepared must be in addition suitably covered with tiles.	R	1 729.80	R	1 807.64	1 852.83
3.16.9	No person shall carry on with business if the floors of the premises where food is being prepared, stored and handled is not constructed of concrete or other similar solid impervious rat proof material.	R	864.90	R	903.82	926.42
3.16.10	No person shall carry on with business of preparation of food if the ceilings are not of approved material with lime or cement plaster or other suitable impervious material.	R	864.90	R	903.82	926.42
3.16.11	No person shall carry on with business if not comply with the adequate means of lighting and ventilation in conformity with the requirements of the Municipal Building By-Laws.	R	864.90	R	903.82	926.42
3.16.12	No person shall carry on business if the premises is not constructed to fully vermin proof in all respect in the prescribed standards.	R	864.90	R	903.82	926.42
3.6.13	No person or owner shall use a premises with an opening or an inlet to the drains from a urinal or stable.	R	864.90	R	903.82	926.42
3.6.14	No person shall use a space in the yard for the storage of refuse receptacles and no access thereto other than through the shop of manufactory.	R	864.90	R	903.82	926.42
3.6.15	No person shall be allowed to make use of other than effective means of draining and disposal of waste liquids and storm water.	R	864.90	R	903.82	926.42
3.6.16	No person shall be allowed to do business in a kiosk that is not approved by a Municipal engineer.	R	864.90	R	903.82	926.42
3.6.17	The owner fails to repair or maintain all the building, hardened areas, drains, drainage corrections and or other appurtenances in a good order and condition.	R	864.90	R	903.82	926.42
3.6.18	The owner fails to paint color wash, lime wash or otherwise suitably renovate any exterior part of the premises owned by him when so required by the Health Inspector.	R	518.94	R	542.29	555.85

3.6.19	The occupier fails to paint or otherwise suitably renovate any internal part of the premises occupied by him at least once every year and at such other times as may be required by the Health Inspector.	R	518.94	R	542.29	555.85
3.6.20	No flesh of any animal or carcass of any bird that died as the result of an accident or disease shall be prepared for sale, store or kept.	R	1 729.80	R	1 807.64	1 852.83
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	926.42
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	1 852.83
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	926.42
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	555.85



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 (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

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

1. The South African economy and inflation targets

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.

Table 1: Macroeconomic performance and projections, 2023 - 2027

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

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 [at this link on the National Treasury website](#).

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 *mSCOA 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 *mSCOA 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 under-expenditure, 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 mSCOA 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 adequately provide for their core mandate and to service their debt obligations. 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 interpreted.

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;
3. 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 Circular.](#)

The information 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.

3.3 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 well-structured 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 data-driven 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 supplied areas. The process before the supply of water is restricted/ limited, must honour the water 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 municipality will not be allowed to table an unfunded budget. On monthly basis, these 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 to 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 mfma@treasury.gov.za 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 after the mid-year budget and performance assessment 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 a mayor tables the annual report in terms of section 127(2) of the MFMA, 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 (*mSCOA*)

5.1. Release of Version 6.9 of the Chart

On an annual basis, the *mSCOA* 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 *mSCOA*/ List *mSCOA* 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%20Reporting%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 *mSCOA* 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 *mSCOA* Frequently Asked Question (FAQ) portal by 31 August 2025. The *mSCOA* 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 *mSCOA* 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 sent to lgdataqueries@treasury.gov.za.

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/MunicipalRegulationsOnAStandardChartOfAccountsFinal/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 *mSCOA* 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 *mSCOA* 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 charge-out 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 mSCOA chart version 6.10 are envisaged.

5.3. Improving mSCOA 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 mSCOA 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 mSCOA 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 **must** comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *mSCOA* accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *mSCOA* 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 *mSCOA* 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 *mSCOA* to have one version of the truth for reporting to municipal management, council, provincial and national government.

mSCOA 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 *mSCOA* 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 processes for <i>mSCOA</i>	April 2024 to March 2025
2	Develop standard operating procedures for <i>mSCOA</i>	February 2025 to April 2025
3	Review and update the minimum technical specifications for <i>mSCOA</i>	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for <i>mSCOA</i> to the updated <i>mSCOA</i> requirements	
5	Develop Regulations on the minimum business processes and technical specifications for <i>mSCOA</i>	Oct/November 2025
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 *mSCOA* have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to mSCOARegs@treasury.gov.za

All presentations and draft documents for comments can be located on the MFMA Webpage under *mSCOA* – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *mSCOA*/ Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/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 web-enabled 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
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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 are prohibited 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	Matlatji Mashoeshoe	012-315 5553	Matlatji.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	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	Matlatji Mashoeshoe	012-315 5553	Matlatji.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 City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	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
eThekweni	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Matlatji Mashoeshoe	012-315 5553	Matlatji.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 Nxosi	012 315 5613	liyasa.nxosi@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxosi	012 315 5613	liyasa.nxosi@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.khosa@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.khosa@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 GoMuni Website	Data management		lgdataqueries@treasury.gov.za

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:

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: mSCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.:
- lgdataqueries@treasury.gov.za – Database related and submission queries;
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za ; and
- mSCOA Regulations@treasury.gov.za – all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- Rolloverapplication@treasury.gov.za – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

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 mSCOA 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 nominate 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 lgdataqueries@treasury.gov.za. 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

Department:
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

